

City of Miami Gardens, Florida



FISCAL YEAR 2022 ADOPTED BUDGET





VISION STATEMENT

The vision of the City of Miami Gardens, Florida, is to enhance the quality of life through the efficient and professional delivery of public services. We are committed to fostering civic pride, participation and responsible development for the community.

MISSION STATEMENT

The City will deliver superior services designed to enhance public safety and quality of life while exercising good stewardship through open government and active civic business and resident involvement.

Miami Gardens is and will be a vibrant and diverse City with a strong sense of community ownership, civic pride, abundant employment opportunities and cultural and leisure activities for its residents. We will provide continued economic viability through well planned, responsible and sustainable growth and redevelopment.

City of Miami Gardens



Mayor Rodney Harris



Vice Mayor
Reggie Leon

Councilwoman
Shannon Campbell

Councilwoman
Shannan Ighodaro

Councilwoman
Linda Julien

Councilman Robert
Stephens III

Councilwoman
Katrina Wilson



City Attorney
Sonja K. Dickens, Esq.



City Manager
Cameron D. Benson



City Clerk
Mario Bataille, CMC



Deputy City Manager
Craig Clay



Assistant City Manager
Vernita Nelson

CITY COUNCIL

Honorable Rodney Harris, Mayor

Reggie Leon, Vice Mayor

Shannon Campbell, Seat 1

Shannan Ighodaro, Seat 3

Katrina Wilson, Seat 4

Linda Julien, Seat 5

Robert L. Stephens III, Seat 6

CITY MANAGER

Cameron D. Benson

CITY ATTORNEY

Sonja K. Dickens, Esq.

CITY CLERK

Mario Bataille, CMC

EXECUTIVE STAFF

Craig Clay, Deputy City Manager

Vernita Nelson, Assistant City Manager

Mirtha Dziedzic, C.G.F.O., Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Gardens
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

The City of Miami Gardens has received 17 GFOA Distinguished Budget Presentation Awards.

This Distinguished Budget Presentation Award is presented to state and local governments that have prepared budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.

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USER'S GUIDE TO THE BUDGET DOCUMENT

The Budget

The budget is the spending plan for all financial resources available to the City. Through these resources, services are provided that attempt to meet the needs and desires for Miami Gardens' residents. The City Council and City staff respond to the community's needs in large part through the budget. It balances not only revenues and costs, but actualizes community priorities and desires. The proposed budget document is divided into sections as outlined below. Each Section provides the reader with important information on the City and its spending priorities. A glossary is provided at the end of the document so that readers can easily find the definition of unusual or unfamiliar words and acronyms.

Table of Contents and Users Guide to the Budget

This introductory section is designed to familiarize the reader with the City of Miami Gardens and the budget process itself. Governmental budgeting can be a confusing maze of actions, deadlines and legal requirements. This section provides the reader with an overview of the process and summaries of the critical policy issues that drive the budget.

City Manager's Budget Message

The Charter of the City of Miami Gardens charges the City Manager with the preparation of the City's Annual Budget. The Manager's Budget Message contains a summary of the upcoming budget, issues and challenges faced in its development. It presents an overview of the budget format and a detailed explanation of property taxes as they apply to Miami Gardens.

Fund and Departmental Detail

This Section comprises the heart of the proposed budget. Divided by fund, each Section presents a detailed summary of expected revenues and expenditures by department and Operating Division, including historical information about each revenue source and proposed expenditure line item for personnel, operating and capital expenditure line items. At the end of each Fund detail, there is a Fund summary. The historical data provides the reader with a good view of trends and assists in developing meaningful projections.

In addition to the financial data, the Section provides a brief narrative description of the duties and responsibilities of each Department and Fund, a listing of major accomplishments for the preceding year, and goals for the coming year. Also provided, is a staffing history for the Department and an Organizational Chart. Finally, a millage equivalent has been calculated for each department in order to give the reader a different perspective on the cost of running the various operations.

The background features a large, abstract design. A bright yellow triangle is positioned on the left side, pointing towards the center. A dark blue, thick, curved line arches across the middle of the page. The rest of the background is a solid blue color, with a lighter blue triangular area in the top right corner.

City Manager's Letter



City of Miami Gardens

CITY MANAGER'S BUDGET MESSAGE FOR FISCAL YEAR (FY) 2022

Dear Mayor and City Council:

As we begin the process of preparing the City's Budget Plan for Fiscal Year 2022, we must understand the effects of the COVID-19 pandemic. Over the last eighteen (18) months, the City worked diligently on maintaining its core services while adapting to the new normalcy imposed by the global emergency. We adapted to providing the essential services differently and remotely all while addressing the ever-changing needs of the community.

Starting in March 2020, the City had the monumental task of, at a moment's notice, developing new business practices and processes, adding protective gear, sanitizing all facilities at medical grade levels and taking necessary precautions to keep our residents and staff safe. We were faced with facility closures and cancellation of planned events. Throughout all of the incertitude, the City committed to maintaining all staff on payroll even when neighboring cities were laying off or furloughing employees to make ends meet. Miami Gardens made the necessary business decisions and adjustments to redirect our resources to address the emergency head-on.

In December 2020, the City embarked on the development of a transitional plan, designed to re-evaluate each business process taking into consideration lessons learned throughout the COVID-19 experience and incorporate new efficiencies into the daily operations of the City. Processes such as virtual meetings, additional online payments, building permit drop-off and electronic submissions are just a few of the improvements necessitated during the pandemic. These operational adjustments have now become standard operating procedures for the City.

Despite the challenges and obstacles, the City had significant accomplishments in 2020. Some of the highlights include:

- a. All-America City Award in August 2020
- b. Accreditation of the City of Miami Gardens Police Department
- c. Refinancing the City's General Obligation Bond generating over \$4 million in savings and lowering the debt service millage



City of Miami Gardens

- d. Partial reimbursement received from the American Cares Act for expenses related to COVID-19
- e. Partial funding received from the American Rescue Plan Act
- f. Completion of two (2) major GOB projects (Bunche Park and Senior Family Center)

The City of Miami Gardens Proposed Fiscal Year 2022 Budget presented herein outlines a balanced and fiscally prudent plan. The budget is balanced with no property tax increase; no use of reserves; a 4% salary increase for non-union employees; and funding for the newly opened General Obligation Bond funded facilities.

As we slowly begin to return to a more normal life after the height of the COVID-19 pandemic, the City's proposed budget plan for Fiscal Year 2022 assures our financial future remains solid. We are committed to continued efficient growth and will cautiously take into account all the lessons learned over the last eighteen (18) months. We are optimistic about the positive turn in revenue stream, which reflects confidence in the local economy. Property values are up approximately 7.1% and State Shared Revenue is estimated to be close to pre-pandemic levels. The City must remain flexible to address the ongoing and any new impact from this pandemic and must be ready to make operational adjustments to any and all City services to remain fiscally viable.

As your City Manager, it is my belief we continue to fulfill the promises committed to our residents. Even throughout the challenges of the last eighteen (18) months, economic development activities are on the rise; new projects are breaking ground and coming to fruition every single day. As we move the City forward together, we understand this is just another one of the challenges we face. Our job is to move ahead and provide services to our residents in the most effective way. It will be our energy, passion and commitment to make them proud of the City where they live, work and play.

The Fiscal Year 2022 budget provides, what is believed to be, the essential level of City operations necessary to responsibly carry out the duties of addressing our fiscal and fiduciary responsibilities. The budget continues to provide the foundation for the vision our residents had when the City was incorporated in 2003.

I want to thank Mayor Rodney Harris, Vice Mayor Reggie Leon, Councilwoman Shannon Campbell, Councilwoman Shannan Ighodaro, Councilwoman Linda Julien, Councilman Robert



City of Miami Gardens

Stephens III and Councilwoman Katrina Wilson for your input and continued support regarding the initiatives of the City Administration.

It is encouraging having an opportunity to serve the City of Miami Gardens. It is an honor to be a part of the Miami Gardens team. It is a privilege to work day in and day out with staff members willing to take the extra steps, ensuring essential services are being provided throughout the City on a daily basis. As your City Manager, I truly appreciate each and every employee's effort.

Finally, I applaud Deputy City Manager Craig Clay and other members of the City Manager's office, Finance Director Mirtha Dziedzic, Assistant Finance Director Yvette Phillip and Budget Analysts, Erika Culmer and Deston Simmons, as well as each of the Department Directors for their input and assistance in the preparation of the Fiscal Year 2022 Annual Budget.

Let's continue to move forward.

Respectfully Submitted,

Cameron D. Benson
City Manager



Budget Highlights

BUDGET HIGHLIGHTS

On July 1, 2021, the Miami Dade County Property Appraiser provided an estimated taxable value for the City in the amount of \$5,723,170,495, an increase of 7.1% over the FY 2021 certified taxable value. This budget proposes the same millage rate for the ninth (9th) consecutive year at 6.9363 mills. This rate will generate additional revenue of \$ 2.5 million from ad valorem taxes compared to FY 2021. Other key revenue sources such as Half-Cent Sales Tax, State Revenue Sharing and Telecommunication taxes which were significantly affected by the Covid-19 pandemic, are estimated to increase to levels prior to the pandemic. A detailed discussion on these and other revenue sources are included below.

GENERAL FUND

Major Revenues

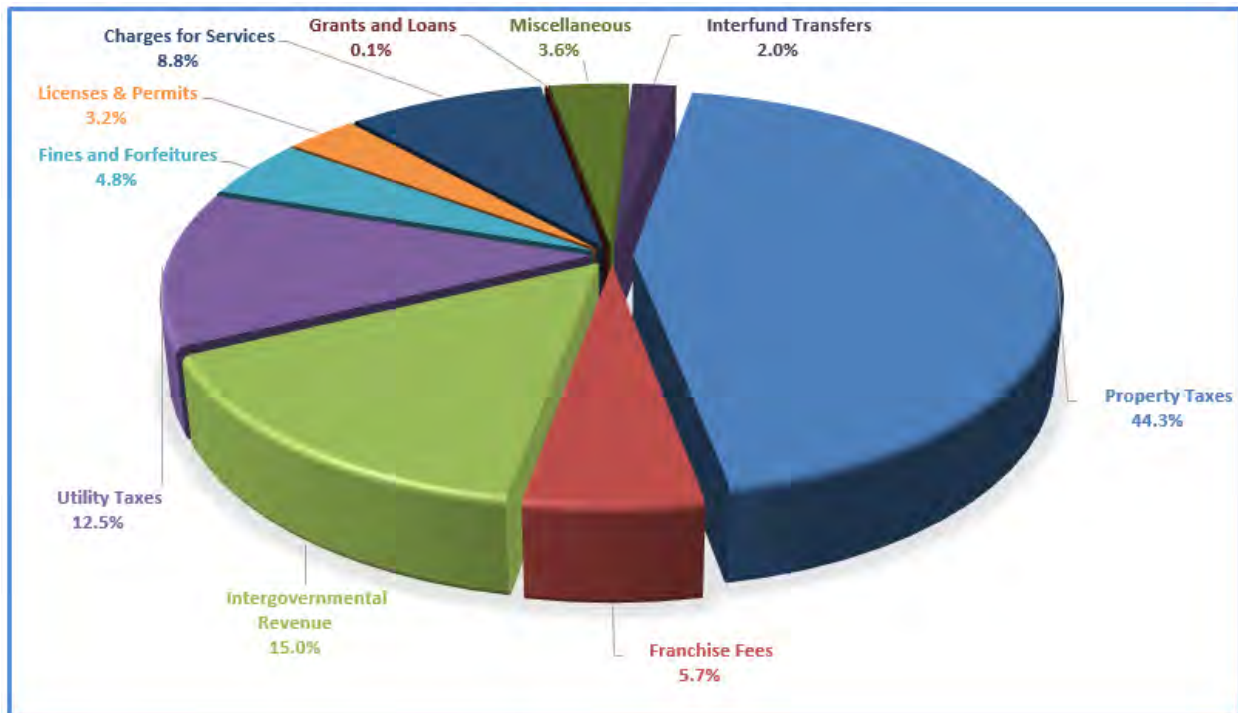
In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2022 revenue:

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the taxable value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per \$1,000 of taxable valuation. For the ninth (9th) year in a row, the City is proposing a flat tax rate in this budget of 6.9363 mills. The City's certified taxable value provided by the Property Appraiser's Office in July 2021 was \$5.72 billion. This reflects an increase of 7.05% from the FY 2021 certified taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.3042 mills which would generate \$3.4 million less in taxes. This budget is balanced at the current millage of 6.9363.
- **State Revenue Sharing Revenues:** This revenue source was created by the State of Florida to ensure revenue parity among local governments statewide. State Revenue Sharing is comprised of various State-collected revenues including a portion of the State's sales and gas taxes. The City's portion, estimated by the State, is \$5.02 million of which 76% remains in the General Fund and 24% is allocated to the Transportation Fund.
- **Utility Franchise Fees:** Franchise fees are locally levied taxes designed to compensate the municipality for allowing private utility businesses to use the City's rights-of-way to conduct their business. The Utility Franchise Fee is economy-based revenue. As an area's growth increases, so does the revenue. They are affected by weather, especially electric and water. In 2019, the City entered into a 30 year agreement with Florida Power and Light (FPL) replacing the previous agreement between FPL and Miami-Dade

County. The agreement began in August 2020 and will continue until 2049. Electric franchise fee for FY 2022 is projected to be approximately \$3.75 million.

- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water and-Sewer Department is net after the City’s portion of a past payment is deducted (Quality Neighborhood Improvement Program Bond). The Cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. The budget for FY 2022 is \$10.8 million, a slight decrease from the FY 2021 budget.
- **Half Cent Sales Tax:** The Half Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. The Miami Dade-County tax rate is 7%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula. The distribution is based largely on population rather than point-of-sale. In FY 2020 and FY 2021, the COVID-19 pandemic greatly affected this revenue stream. The State’s FY 2022 forecast for the City’s share of Half Cent Sales Tax revenue is \$9.0 million, an increase of approximately \$1.4 million above the FY 2021 estimate.
- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax licenses, alarm and landlord permits, certificates of use, zoning fees, parks and recreation fees, interest earnings, sales of surplus properties, other operational revenues, fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City. The total of other local revenue is estimated at approximately \$17.3 million. The above represents 97.8% of total General Fund Revenues. The remaining 2.2% of revenues includes items such as internal service charges, miscellaneous State and County-shared revenues and grant reimbursements.

Chart #1 below, depicts the breakdown of the various revenue types as a percentage of total General Fund revenues by revenue type.

Chart #1: General Fund Revenues for FY 2022

Expenses

The other side of constructing a budget is expenditures. For Fiscal Years 2020 and 2021, COVID-19 presented tremendous challenges for the City. For Fiscal Year 2022, the City has crafted a conservative expenditure budget which will allow us to maintain quality service.

Salaries and Benefits and other highlights

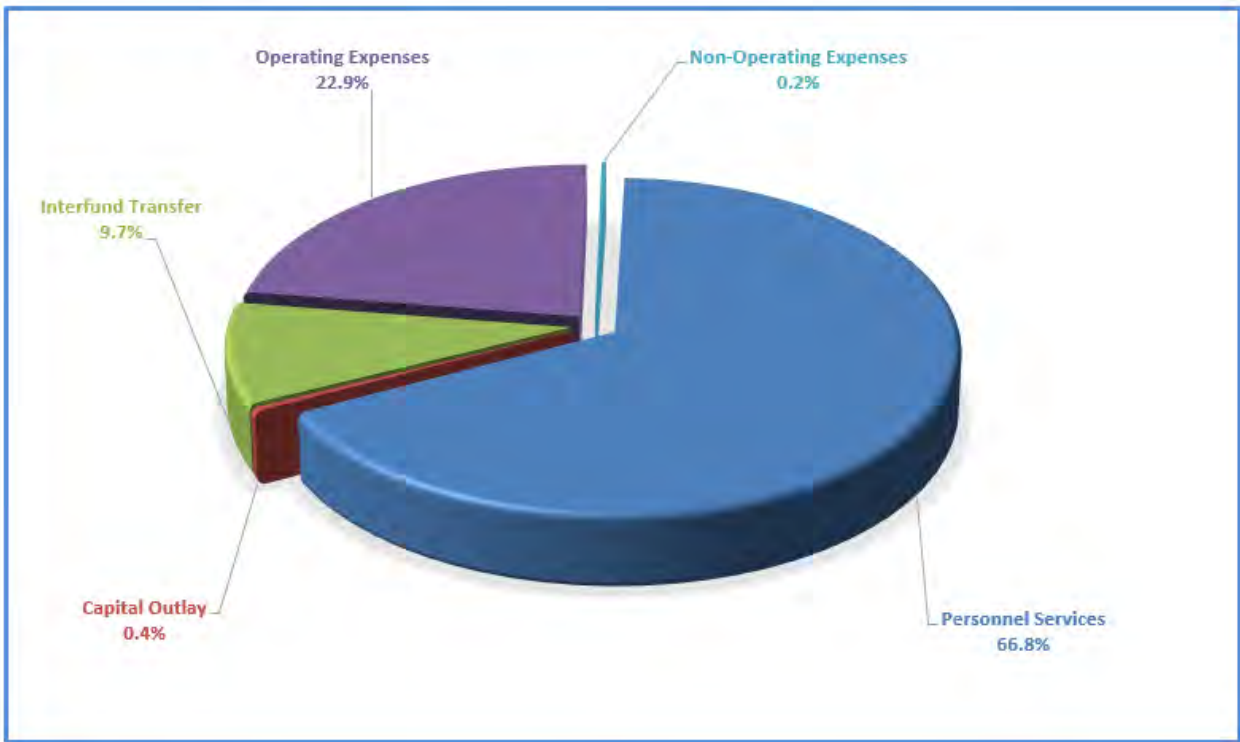
For FY 2022, the city will provide a salary adjustment of 4% for non-represented employees and adjustments for represented employees based on approved Collective Bargaining Agreements. Insurance premiums are anticipated to increase by approximately 4.9%. Pension rates for entities in the Florida Retirement System increased as of July 1, 2021. The rate increased by an overall average of 1.21%.

The budget also includes funding for the annual operation of the new Senior Family Center, a General Obligation Bond (GOB) improvement projects which was completed in FY 2021. Additionally, the FY 2022 budget includes funding for several new positions to support the expanded operations.

Transfers

Transfers represent internal transactions between budget Funds. Transfers may appear as revenues or expenditures, depending on whether a Fund is making or receiving a transfer. One of the largest of these transfers besides the transfer to the Debt Service Fund is the General Fund administrative charge to non-General Fund activities. This charge is based on actual past usage of General Fund assets (personnel, finance, legal, management and legislative support, purchasing, fleet, information technology, etc.) and is charged to the Transportation, Development Services and the Stormwater Funds. The Debt Service Fund accepts transfers for bond payments based on actual debt service attributable to each fund’s usage of bond proceeds.

Chart #2: General Fund Expenditures for FY 2022



TRANSPORTATION FUND

The Transportation Fund is primarily funded by revenue from the Citizens' Independent Transportation Trust (Transportation Trust or C.I.T.T.). The Transportation Trust is the 15-member body created to oversee the People's Transportation Plan funded with the half-penny sales surtax. As a result of a settlement with the Citizens Independent Transportation Trust (C.I.T.T.) in FY 2012, the City established three (3) separate C.I.T.T. budget Divisions: 1) For deposit of the settlement monies. These funds have fewer restrictions than routine allocations the City receives annually, thus they need to be accounted for and used separately. These funds must be for transportation uses; 2) The City established an operating Division for the regular C.I.T.T. funds in October 2012 and 3) C.I.T.T. transit-restricted funds. These must be used to further transit within the City or the funds must be returned to the County. A portion of these funds will be used to continue the in-City circulator to help transport people to major City destinations without having to transfer to County transit two or three times.

Revenues

The Transportation Fund has four (4) principal sources of operating revenue. Two (2) of these are local gas taxes enacted by the County and State and shared with the municipalities. The First Local Option Gas Tax is a 6-cent per gallon levy by the County Commission and is expected to bring the City \$1.5 million in revenue for FY 2022 and the 3-cent per gallon tax allocation to the City is expected to be \$589,502 for FY 2022. Both estimates are from the State and are approximately the same as FY 2021.

The third major revenue source in the Transportation Fund is State Revenue Sharing. State Statutes require 24% of all City allocated State Revenue Sharing be used for transportation expenses. The other 76% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated at \$1.2 million for FY 2022.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2022. Based on preliminary estimates from the County, this revenue stream is anticipated to be approximately \$4.3 million.

Expenditures

Because almost all of the activities of the Public Works Department concern roads and rights-of-way, the entire operation of the Public Works Department is budgeted within the Transportation Fund. The only public works-type activity not funded in the Transportation Fund is the City's Stormwater activities. These employees are housed in Public Works and work under the supervision of Public Works but are funded from the City's Stormwater Utility Fund.

The Keep Miami Gardens Beautiful (KMGB) program continues to operate at the same level as FY 2021. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods to include tree planting in swales. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. The Division works extensively with local schools for its Earth Day and other environmental programs.

The FY 2022 budget is balanced by utilizing approximately \$2.8 million from the CITT capital fund balance for its proposed capital projects. Staff is projecting after the above re-appropriation, the CITT Capital Fund Balance will be approximately \$5.3 million.

DEVELOPMENT SERVICES FUND

The City's Development Services Fund accounts for activities in the Building Services Division. Its activities include development plan review, building inspections during construction and unsafe structures enforcement. The budgeted revenues for FY 2022 are \$3,980,495 which represents a 17.6% decrease from the previous fiscal year. This decrease can be attributed to the completion of reimbursements to the General Fund to repay the funding provided to the Development Services Fund during the years when the Development Services Fund experienced a deficit.

STORMWATER UTILITY FUND

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY 2022, the Division continues to be staffed with fifteen (15) positions, which add up to a total of 13.15 full time equivalent employees.

The City's Stormwater fee for FY 2022 is \$6 per month for each Equivalent Residential Unit (ERU), or approximately 1,500 square feet of impervious surface. In FY 2018, the Council adopted a fee increase from \$4 per month to \$6 per month for each ERU. The previous fee of \$4 had been in place since the City incorporated in 2003. Any properties over 10 acres can apply for a discount of up to 42% when the property is in compliance with certain stipulations.

Revenues

Approximately ninety-six percent (96%) percent of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee. In FY 2013, staff proposed to the City Council to utilize the "uniform method of collection" which allowed the fee to be billed under the ad valorem tax bill as an assessment instead of through utility billing. This method has provided better accountability of billing which will include vacant properties without utility services, as well as the collection of any delinquent amount collected through tax sales. There are approximately 79,940 Equivalent Residential Units (ERU's) in Miami Gardens and a projection of \$5.6 million in revenues.

Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2022 these include neighborhood drainage improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

The FY 2022 budget is balanced by utilizing approximately \$2.1 million from fund balance. Staff is projecting after the above re-appropriation; the Stormwater Fund Balance will be approximately \$2.1 million.

CAPITAL PROJECTS FUND

The City has been very successful in securing outside financial commitments for its future capital projects. Most capital-related grants are accounted for in this fund. The FY 2022 budget includes a transfer of \$6,622,253 from the General Fund to the Capital Projects Fund.

Revenues

Revenues in the Capital Projects Fund generally consist of four (4) types: grants, bonds, transfers from operating Departments and interest earnings. Any unspent bond proceeds of the \$60 million General Obligation Bond for improvements of Parks and Recreation facilities and the purchase of crime prevention equipment from FY 2021 will automatically be carried forward to FY 2022.

Expenditures

There are currently seven (7) budgeted positions for a total of 5.7 full-time equivalents in this fund; one-fifth (1/5) Community Improvement Director; one (1) Capital Improvement Director; one (1) Project Manager; one (1) Senior Projects Manager; one (1) Capital Project Coordinator; one (1) Facilities and Construction Manager; and one half (1/2) administrative assistant. The personnel complement remains at seven (7) positions and 5.7 FTEs for FY 2022.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The City is designated an Entitlement City for the purposes of receiving Community Development Block Grant (CDBG) funds from the United States Department of Housing and Urban Development (USHUD). In Fiscal Year 2020, the United States House of Representatives funded the Program at slightly higher levels from FY 2019 and is expected to fund the Program in a similar manner for the new fiscal year. The City of Miami Gardens CDBG allocation from HUD, for the program year will be \$1,111,210.

Projects and programs in the CDBG Fund are based on the priorities established by City Council in the Annual Action Plan as approved by USHUD.

DEBT SERVICE FUND

In FY 2009, the City established a consolidated Debt Service Fund from which all bonded debt and capital lease payments are made. Individual operating funds transfer their proportionate share of such debt through the budgetary process. This fund provides the public with a quick view of the City's outstanding debt obligations in any particular year.

SUMMARY OF CHANGES BETWEEN PROPOSED & ADOPTED BUDGET

General Fund	FY 2022 Proposed Budget	FY 2022 Adopted Budget	Impact () Unfavorable	Explanation
Revenue Adjustments				
Communication Service Tax	\$2,100,000	\$2,085,861	(\$14,139)	State Estimates provided after July 22nd meeting.
State Revenue Sharing	\$3,463,308	\$3,823,263	\$359,955	State Estimates provided after July 22nd meeting.
Half-Cent Sales Tax	\$8,661,092	\$9,050,916	\$389,824	State Estimates provided after July 22nd meeting.
Traffic Safety Revenue	3,250,000	\$2,440,645	(\$809,355)	Revised after notification from FDOT
Total Revenue Adjustments			(\$73,715)	
Expenditure Adjustments				
Insurance Premiums	\$0	\$157,446	\$157,446	Increase for insurance premiums
S.T.E.M. Program	\$0	\$23,000	\$23,000	
Orange Blossom	\$0	\$58,000	\$58,000	Sponsorship Contribution
Senior Prom	\$22,000	\$27,000	\$5,000	Increase in funding for event
Working Capital Reserve		\$257,721	\$257,721	
Total Expenditure Adjustments			\$501,167	
Proposed Reductions				
Operational			(\$50,000)	
Personnel			(\$524,882)	
Total Proposed Reductions			(\$574,882)	
Net Gain/(Loss)			(\$0)	



Overview of the City

The City of Miami Gardens, Florida

CITY OVERVIEW

The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 33rd municipality in Miami-Dade County, and at a population of 113,069, is the county's third largest city after the cities of Miami and Hialeah. Located in North Central Miami-Dade County, it stretches from I-95 and NE 2nd Avenue on the East, to NW 47th and NW57 Avenue on the West, and from the Broward County line on the North, to NW 151st Street on the South. The City comprises approximately 20 square miles.

Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest predominately African-American municipality in the State of Florida, and boasts many Caribbean residents. It is the home to the Miami Dolphins at Hard Rock Stadium and to Calder Casino and Race Track. It has vibrant commercial corridors along the Palmetto Expressway serving as a central shopping district for the furniture trade, and along North U.S. 441 serving the automobile trade.

The City is blessed with a central location being midway between the cities of Fort Lauderdale and Miami, and is traversed by I-95, the Palmetto Expressway (SR 826), and the Florida Turnpike. It has rail access through the Florida East Coast Railway and the South Florida Tri-rail system.

There are three high schools and two universities within the City. The City provides various municipal services to its residents including police, code enforcement, planning and zoning services, building services, public works, stormwater utility, community development, parks and recreation, and school crossing guards. Fire rescue services, sanitation and library services are provided by Miami-Dade County.



Image: City of Miami Gardens Municipal Complex



Bunche Park



Senior Family Center

QUICK CITY FACTS

Number of Residents	114,363
African-American	70.80%
Hispanic	26.20%
White	3.00%

Number of Schools

Elementary	16
Middle	4
High School	2
Opportunity Education	1

Colleges/Universities

St. Thomas University	1
Sullivan and Cogliano Training Center	1
Florida Memorial University	1

Number of Budgeted City Employees

Total F.T.E. regular positions	647.7
--------------------------------	-------

City of Miami Gardens Police

Number of budgeted positions	301
Vehicular patrol units	237

Public Works

Miles of streets	357.9
Miles of canal	27

Parks and Recreations

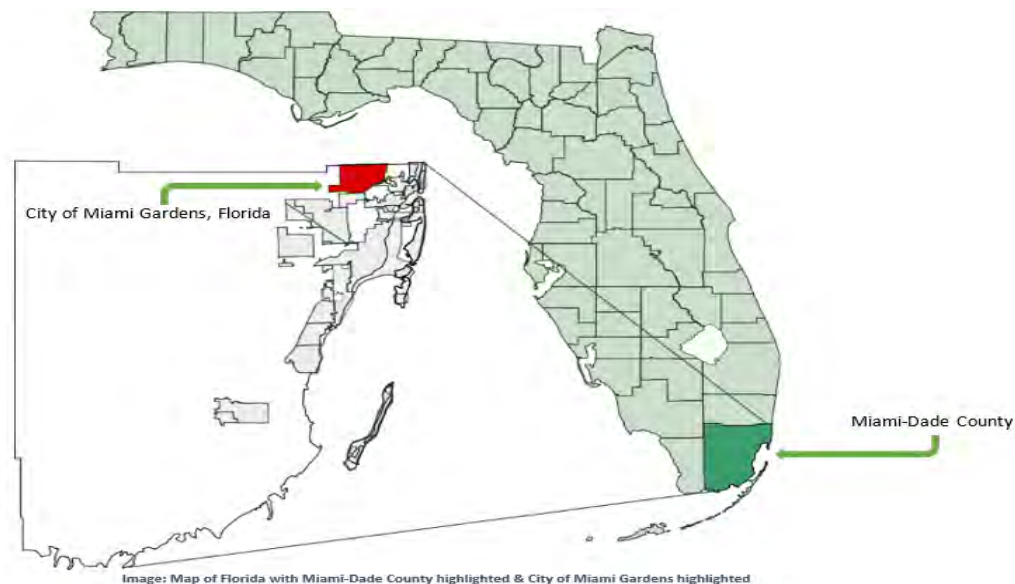
Number of Parks	21
Playgrounds in City Parks	14
Number of City Pools	2
Tennis courts	12
Basketball courts	20
Football/Soccer fields	7

Special Recreational Facilities

Hard Rock Stadium	
Calder Casino and Race Track	

Libraries (County)

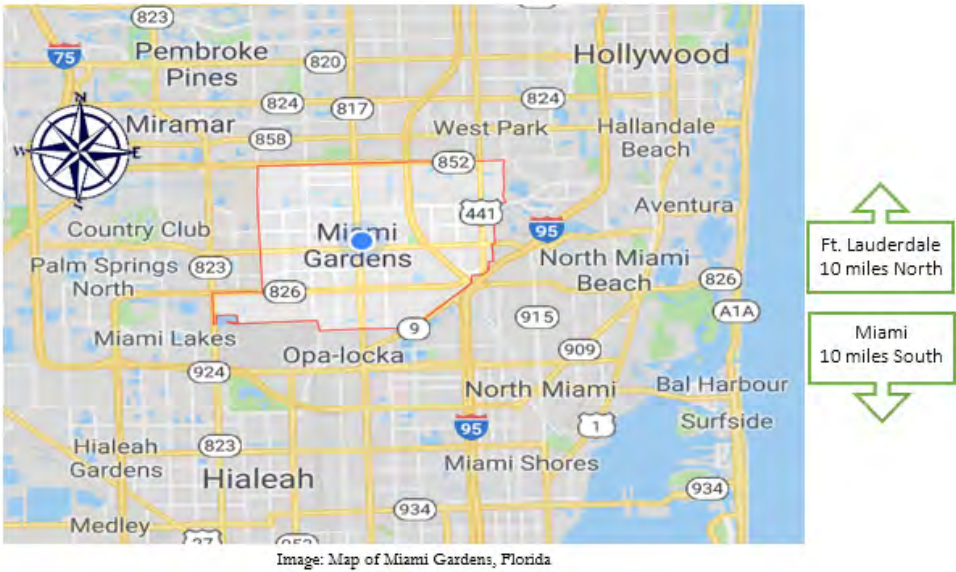
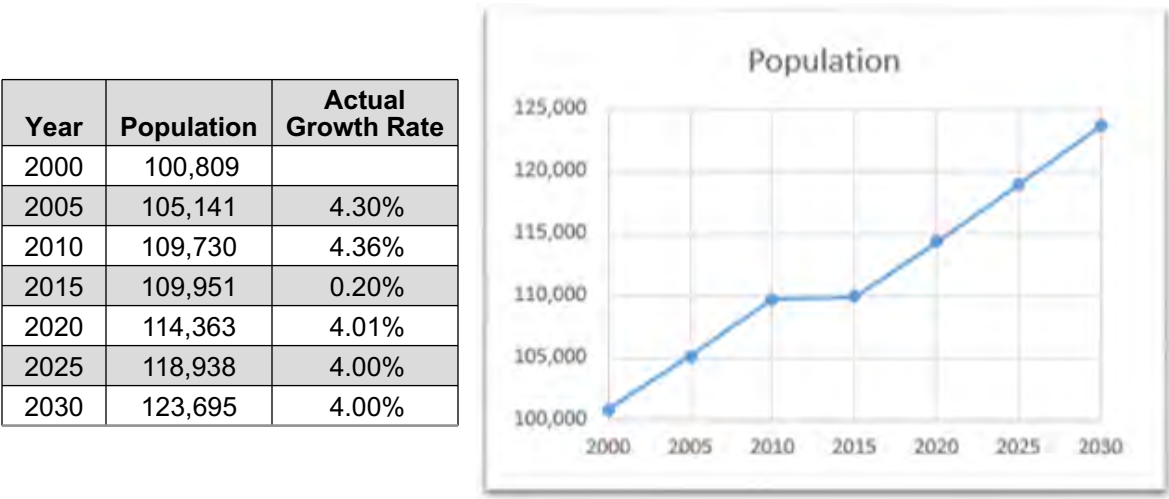
North Dade Regional	1
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CITY OF MIAMI GARDENS POPULATION PROJECTIONS

The future population of Miami Gardens was estimated using the shift-share approach and mathematical extrapolation method. This methodology utilizes statistical evaluation and analyzes the appropriateness of each extrapolation into the future, from a mathematical measure. It also looks at the extent to which a given extrapolation technique corresponds to the historic and estimated population perspective. The extrapolation technique assumes that Miami Gardens future population estimates would remain constant based on the growth rates at the 2000 Census level.

POPULATION ESTIMATES & PROJECTIONS - MIAMI GARDENS PER U.S.CENSUS DATA (2000- 2030)



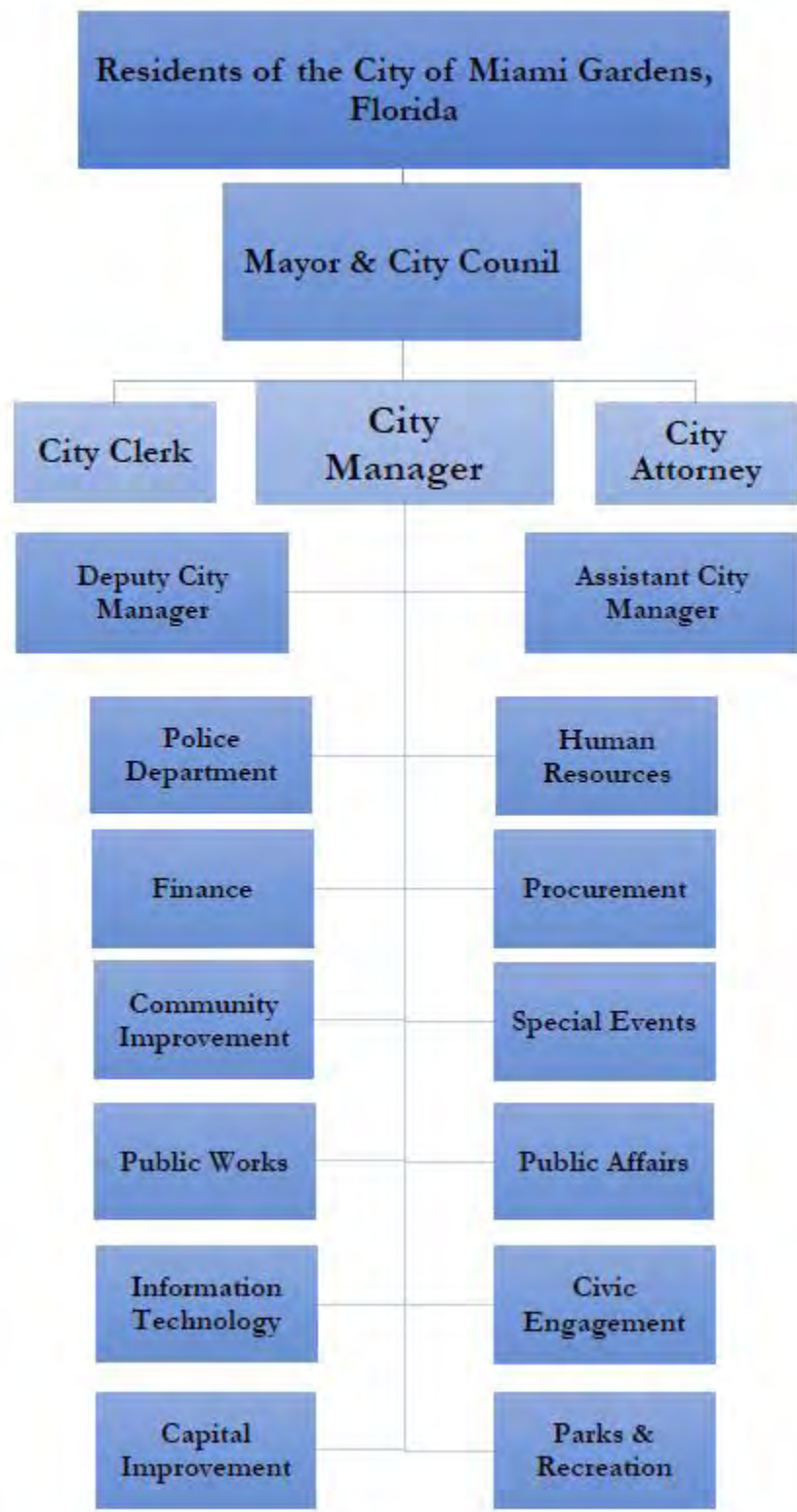
STRUCTURE OF THE GOVERNMENT BODY

The City of Miami Gardens, Florida, operates under a Mayor-Council-Manager form of government. Elected officials include the mayor and six council members. There are four single-member, resident districts from which four council members are elected with the remaining two council members elected at-large by citywide vote. The mayor is also elected at-large. The citywide organizational chart, shown on the following page of this book, displays the relationships between the various organizational units of the City government. The Mayor nominates and the City Council appoints three staff members – The City Manager, the City Clerk, and the City Attorney. All other departments and employees report to the City Manager. As shown in the organizational chart, there is a Deputy City Manager and an Assistant City Manager who are responsible for overseeing the various departments. Each department within the city has a Director with supporting staff. The Directors of each department report directly to the City Manager.



Image: City of Miami Gardens Complex with Flags waving in front

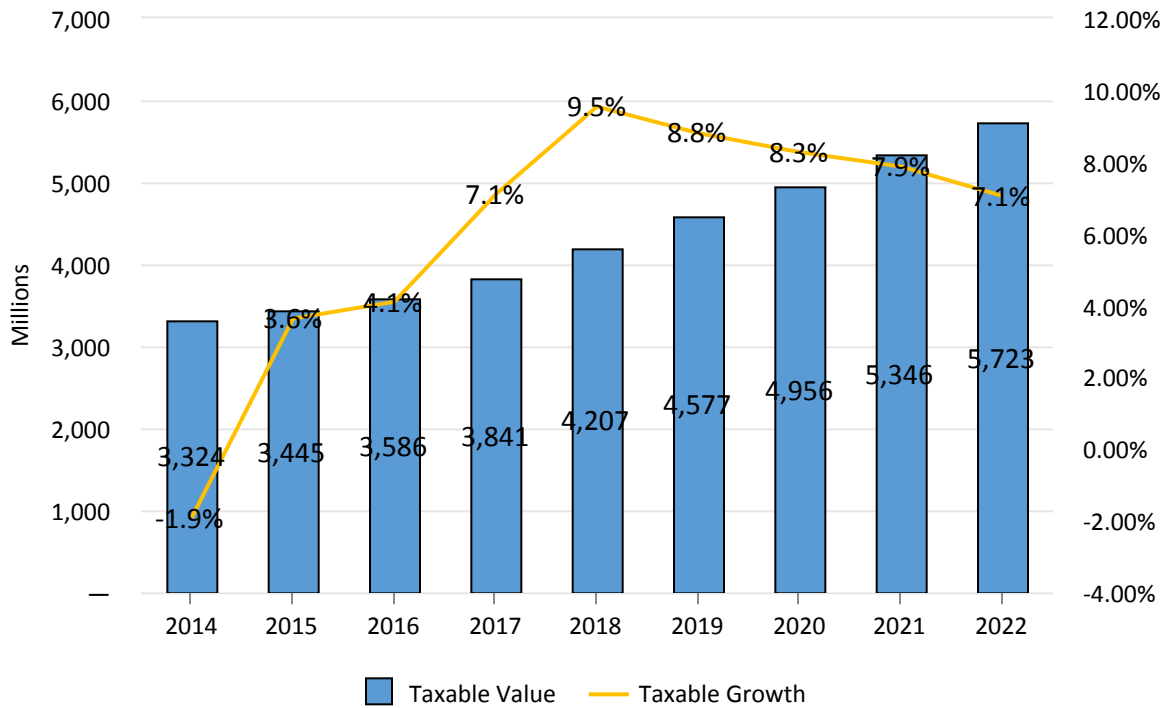
City of Miami Gardens Organizational Chart



ASSESSED VALUE AND MILLAGE DATA

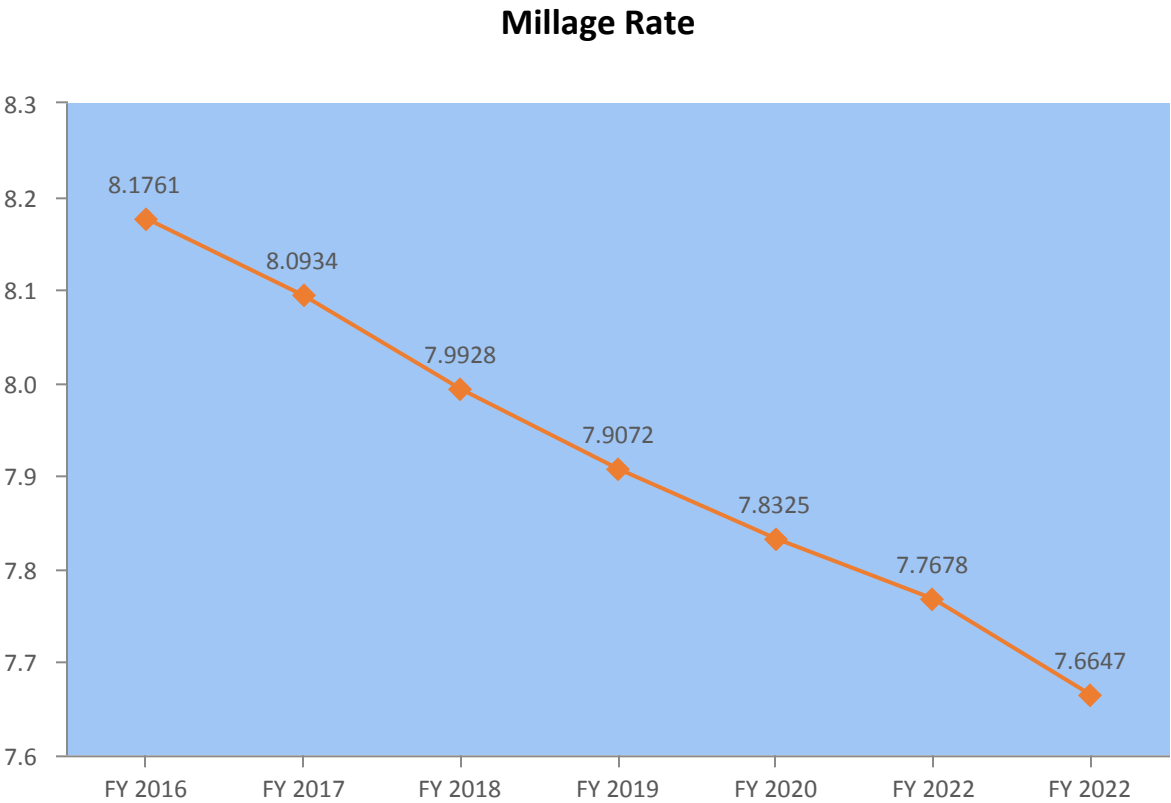
For Fiscal Year 2022, the City experienced an increase in its taxable assessed property values. According to the Miami Dade County Property Appraiser’s Office, the certified taxable value for the City for tax year 2021 (FY 2022) is \$5,723,170,495, which is a net increase of \$376,940,103 or 7.1% compared to last year’s final gross taxable value of \$5,346,230,392. The chart below indicates the assessed value of taxable property in the City of Miami Gardens over the past nine (9) years.

Taxable Values vs Taxable Growth



PROPERTY TAX RATE FOR THE LAST SEVEN (7) YEARS

The following chart summarizes the City of Miami Gardens’ combined property tax millage rates for the last seven (7) years. The Operating millage rate has remained constant at 6.9363 for the last seven (7) years while the Debt Service millage rate has gone down from 1.3000 mills in FY15 to 0.7284 mills for FY22.





Introduction

BUDGET CALENDAR

2/22/21	• Budget Prep Manual Distributed to Departments
3/11/21	• Organizational Charts for FY 2022 due to Finance
3/15-18/21	• Organization Charts reviewed by Deputy City Manager/Assistant City Manager
3/25/21	• Deadline for same level service budget submission in OpenGov • Deadline for Mission Statement, Accomplishments, Goals and Objectives in OpenGov
3/26 - 4/25/21	• Finance review of departmental submittals
4/1/21	• Deadline to submit Program Modification forms to Finance electronically • Deadline to submit Performance Measures
4/26/21	• Departmental budgets submitted to DCM for review
5/19/21	• Budget Planning meeting with CM
6/1/21	• Property Appraiser provides preliminary taxable value
6/16-17/21	• Departmental meetings with CM/DCM/ACM
6/18-20/21	• Finance updates budget with DCM/ACM submittals
6/21 - 7/2/21	• Preliminary balancing of Proposed budget • Finance prepares proposed budget summary for workshop
7/1/21	• Property Appraiser certifies Taxable Value
7/22/21	• Distribution of proposed budget and Council Workshop
7/28/21	• 2022 Budget Workshop
7/28/21	• Council considers FY 2022 budget and sets "not to exceed" millage rate for certification to Property Appraiser
8/1/21	• Notification to Property Appraiser of Proposed Millage Rate, Rollback Rate and, Time and Place of Public Hearings
9/3/21	• Proposed Budget available to the Public
9/8/21	• First Public Hearing; adoption of tentative millage rate at 6:00 p.m.
9/17/21	• Advertise Final Public Hearing
9/22/21	• Final Public Hearing; adoption of tentative millage rate at 6:00 p.m.
10/1/21	• First Day of Fiscal Year 2022

BUDGET PROCESS

Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. The formal budget policy can be found on page 68 of the Financial Policies. Immediately following this timetable is the specific budget calendar for the City of Miami Gardens. Utilizing this timetable, the City Manager and his staff prepare a tentative budget for consideration by the Mayor and City Council.

The Planning Phase

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process generally begins in late February. Prior to budget formulation, the City Manager and Finance staff review the GFOA comments from the prior year's budget and begin developing the data necessary to address those comments and suggestions.

The Preparation Phase

In March, the budget preparation phase involves staff preparing updates to the City's anticipated revenues and major equipment needs. This involves developing accurate projections of traditional revenues and estimating any new revenues expected in the subsequent year. Also during this phase, staff develops expenditure profiles for each City Department and operation.

The Review Phase

This phase involves the City Manager and the various Department heads reviewing the submittals from their respective Departments. Changes and updates were made to the proposed revenue and spending levels based on overall City priorities and as a result of these one-on-one meetings. Matching proposed service levels with the necessary personnel and other resources was an on- going process that demanded considerable investigation and focus on the multiple missions.

Final refinements continued until the preparation of the proposed budget was completed and submitted to the Mayor and City Council for their consideration at the July 14, 2021 budget workshop.

The Adoption Phase

At their July 28, 2021 regular City Council meeting, a proposed balanced budget was presented to the Council. At this meeting, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of State statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate.

At this July's meeting, Council set the tentative millage rate at 6.9363, which is the current millage rate. State law requires that two (2) formal public hearings be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The dates are September 8th and September 22nd.

Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is set for the evening of September 8, 2021. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time will be set for the final public hearing, which is currently scheduled on September 22, 2021. An advertisement will then be prepared and placed in a local newspaper. This ad contains summary budget information along with the tentative millage rate and the tentative approved budget based on the first hearing. Also noted are the time, date and location for the final hearing.

The purpose of the final public hearing is to once again give the general public an opportunity to speak for or against the budget and proposed millage rate. At this meeting, the City Council will adopt the final budget and millage rate. Within three (3) days of that adoption, the City must notify the County Property Appraiser, County Tax Collector and the State Department of Revenue, of the adopted millage rate. Final tax invoices are mailed to property owners by the Tax Collector at the beginning of November. The budget is effective on October 1st of each year.

BUDGET SUMMARY

FY2021-2022 Proposed Operating

The City's Adopted Operating Budget for FY 2021-2022: **\$137,181,989**

The City's Operating Budget is comprised of two (2) major types of funds: Governmental Funds and Enterprise Fund. Within the Governmental Fund is the General Fund and six (6) Special Revenue Funds, Debt Service Fund and Capital Projects Fund.

General Fund: the General Fund is the City's primary operating fund and is used to account for all financial resources, except those that are required to be accounted for in another fund. Most governmental operations such as Police, Parks & Recreation, and Planning and Zoning administration are accounted for in this fund.

Special Revenue Fund(s): accounts for revenues that are restricted to a specific purpose.

Transportation Fund: accounts for the revenues the City received from the State-shared local option gas funds, and other revenues designated for transportation purposes.

Grant Fund: accounts for all operating grants that City receives from State or Federal Programs for a specific purpose.

State Housing Initiative Partnership Grant (SHIP): accounts for revenues and expenditures of the City's SHIP program.

Community Development Block Grant (CDBG): accounts for revenues and expenditures of the City's CDBG program.

Development Services Fund: accounts for fees and expenses of the City's building department.

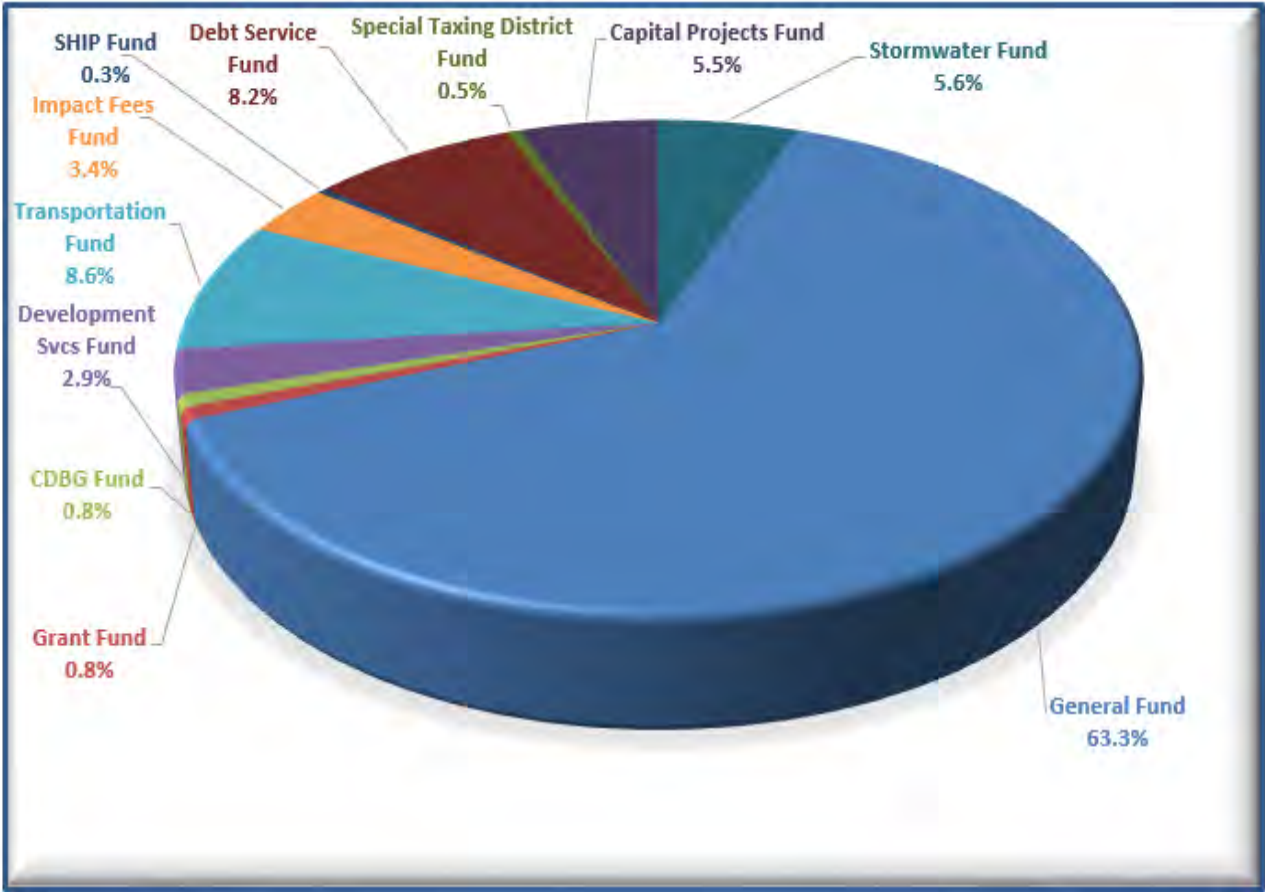
Special Taxing District Fund: account for revenues and expenditures of the City's special taxing district program which include funding for lighting and maintenance.

Debt Service Fund: accounts for proceeds of City issued debt and repayment of principal and interest.

Capital Projects Fund: accounts for the improvements of our parks and recreational facilities.

Stormwater Utility Fund: accounts for neighborhood drainage improvements, including canal, street and storm drain cleaning, as well as swale preservation.

CITYWIDE REVENUES BY FUND FOR FY 2021-2022



STAFF STRUCTURE

FULL-TIME EQUIVALENT (FTE) POSITIONS BY FUND AND DEPARTMENT						
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
GENERAL FUND						
Legislative	5.00	8.00	8.00	8.00	6.00	8.00 (1)
City Manager	9.00	9.00	9.00	8.75	7.00	7.00
Civic Engagement	0.00	0.00	0.00	2.00	2.00	2.00
Public Affairs	3.00	3.00	5.00	7.10	8.40	7.60 (2)
City Clerk	4.00	4.00	4.00	4.00	4.00	4.00
City Attorney	3.00	3.00	3.00	3.00	3.00	4.00 (3)
Human Resources	7.00	8.30	8.90	8.60	8.60	8.60
Finance	7.00	9.00	9.00	11.50	11.50	11.50
Planning & Zoning	3.30	4.10	6.80	6.00	6.80	7.80 (4)
City Hall Maintenance	4.60	5.10	4.10	2.00	2.00	2.00
Code Enforcement	21.50	22.00	22.00	22.00	21.70	21.70
Law Enforcement	305.80	304.40	306.40	309.40	308.15	317.15 (5)
Parks & Recreation	80.31	80.04	86.35	120.85	121.25	130.25 (6)
Procurement Services	4.00	5.00	5.00	5.00	5.00	5.00
Information Services	10.00	10.00	10.00	10.50	10.50	10.50
Fleet	3.00	3.00	3.00	2.00	2.00	2.00
GENERAL FUND	470.51	477.94	490.55	530.70	527.90	549.10
TRANSPORTATION FUND						
Administrative Division	4.00	4.00	4.00	4.25	4.25	4.25
KMGB Program Division	2.00	2.00	2.00	2.00	2.00	2.00
Streets Division	25.75	24.95	24.95	24.95	25.45	25.45
CITT - Capital Division	2.30	2.00	2.00	2.00	2.00	2.00
CITT - Transit Division	3.00	3.00	3.00	3.00	3.00	3.00
TRANSPORTATION FUND	37.05	35.95	35.95	36.20	36.70	36.70
DEVELOPMENT SVCS. FUND						
Building Services	17.00	15.70	18.80	19.25	20.45	21.25 (7)
DEVELOPMENT SVCS. FUND	17.00	15.70	18.80	19.25	20.45	21.25
CDBG & SHIP FUNDS						
Community Development	5.00	5.00	4.00	4.20	4.20	2.20 (8)
CDBG & SHIP FUNDS	5.00	5.00	4.00	4.20	4.20	2.20
CAPITAL PROJECTS FUND						
CIP Administration	3.00	3.00	4.00	5.70	5.70	5.70
CAPITAL PROJECTS FUND	3.00	3.00	4.00	5.70	5.70	5.70
STORMWATER FUND						
Stormwater Utility Division	11.95	11.95	12.95	12.95	13.15	13.15
STORMWATER FUND	11.95	11.95	12.95	12.95	13.15	13.15
GRANT FUND						
Live Healthy Miami Gardens	1.00	1.00	1.00	2.80	2.80	2.80
Parks & Recreation	—	—	—	22.40	16.80	16.80
GRANT FUND	1.00	1.00	1.00	25.20	19.60	19.60
TOTAL CITY POSITIONS	545.51	550.54	567.25	634.20	627.70	647.70

CHART NOTES

- (1) Two (2) Legislative Analyst/Assistant To City Council Member positions were added
- (2) One (1) PT receptionist position moved to the Building Services Department
- (3) One (1) Assistant City Attorney I added
- (4) One (1) Environmental Permit Coordinator added
- (5) Four (4) Telecommunicator Trainees; one (1) Accreditation Manager; and four (4) Sergeants added
- (6) Nine (9) positions are being added to staff the new Senior Family Center
- (7) One (1) PT receptionist position moved from Public Affairs Dept
- (8) Two (2) positions eliminated for FY22

SIGNIFICANT FINANCIAL POLICIES

1. The annual operating budget of the City of Miami Gardens, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes its residents deserve a commitment from their local government to fiscal responsibility and a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges or taxes.
3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.
4. New programs, services or facilities shall be based on general citizen demand or need.
5. The City shall prepare and implement a Capital Improvement Plan Budget (CIP), consistent with State requirements, which shall schedule the funding and construction of projects for a five-year (5) period. The CIP Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.
6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.
8. Budgets for all City funds and all other City expenditures, shall be under City Council appropriation control.

9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
10. Copies of the proposed and final budgets shall be provided at the North Dade Regional Public Library, posted on the City's website, and shall be available for inspection and copying at the office of the City Clerk. Copies of the proposed budget shall be provided at no charge at all public hearings and workshops.

BALANCED BUDGET

1. Balanced Budget Requirement: The operating budget of the City of Miami Gardens shall be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or as reserves to be carried forward. Under ordinary economic conditions, the use of fund balance forward should not exceed .25 mills equivalent.
2. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.
3. Revenue estimates will be made on a reasonable, conservative basis to ensure estimates are realized.
4. The operating budget will be prepared based on 95% of the certified taxable value of the property tax roll revenues.
5. The City will not use long-term debt to finance expenditures required for operations.
6. As early as practical in each annual budgeting cycle, the City Council shall give direction to staff as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in conjunction with the setting of a tentative budget calendar.
7. Fees should be collected on all City-provided services for which specific users may be readily identified and use may be reasonably quantified. The amount of the fee should be based on actual costs incurred in providing the services (or facility) and shall be reviewed at least biannually. The degree to which fees shall recover full costs shall be a policy determination of the City Council.

FUND STRUCTURE

For financial purposes, the City conducts its operations from various accounting entities called "Funds." Each Fund is treated as a 'business and is designed to operate quasi-independently from the other funds. The City's current operating funds are The General Fund; the Transportation Fund; the Development Services Fund; the Special Revenue Fund; the Capital Projects Fund, the Stormwater Utility Fund, the CDBG Grant Fund, the SHIP Grant Fund and the Debt Service Fund.

The General Fund is the principal fund through which the City conducts business. Its activities are supported and complemented by the other operating funds. Each of the various Funds has its own revenue sources and undertakes expenditures relative to their stated purpose. They may "purchase" various needed services from one or more of the other City Funds, or may provide administrative oversight to the other funds for a cost. Monies can only move between the Funds under certain circumstances as outlined in the City's Charter, financial policies and/or the adopted budget ordinance.

General Fund revenues are collected by the City and by Miami-Dade County and the State of Florida on behalf of the City. Revenue estimates are prepared in several ways. Estimates for revenues such as Business Tax Licenses, Solid Waste Franchise, Gas Franchise, Certificates of Use and local fees and charges are based on historical collections. The State provides its projections for State Revenue Sharing, Half Cent Sales Tax and Telecommunication Service Tax to assist in the development of the budget for each recipient.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. General budgeting principles dictate the use of caution in revenue prediction and staff has adopted that approach in developing the estimates herein. The consumer price index is normally used to gauge trends and anticipate revenue levels for general revenue sources. Property taxes are budgeted at 95% as required by the Florida Statute.

The pages that follow will breakdown each of the funds within the City's operations.

FUND AND FUND TYPE

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. All Funds in Miami Gardens are appropriated. The various funds are grouped within three (3) broad categories as follows:

Governmental Fund Types

1. General Fund (001) - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Special Revenue Funds (100s) – Special Revenue Funds are used to account for the proceeds from specific revenue sources (other major capital projects) that are legally restricted to expenditures for specified purposes. The City currently has several special revenue funds as described immediately below.
 - a. Transportation Fund (100) – The Transportation Fund is used to account for the revenues the City receives from the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City’s Public Works Department.
 - b. Grant Fund (102) – The Grant Fund is used to account for all operating grants the City receives from State or Federal Program for a specific purpose.
 - c. State Housing Initiative Partnership Grant (SHIP) Fund (103) – The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City’s SHIP Program.
 - d. Community Development Block Grant (CDBG) Fund (104) – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City’s CDBG Program. The City is an entitlement community under the U.S. Department of Housing and Urban Development (HUD).
 - e. Development Services Fund (105) – The Development Services Fund is the accounting entity for the City’s Building Department. The fund was established to capture a record of fees and expenses oriented toward the building and development industry to ensure these service costs are largely recaptured by the users.
 - f. Law Enforcement Trust Fund (107) – The Special Revenue Fund is used to account for forfeiture funds and property seized or confiscated by State, and/or local law enforcement agencies.

- g. Federal Forfeiture Fund (108) - The Special Revenue Fund is used to account for forfeiture funds and property seized or confiscated by Federal law enforcement agencies.
 - h. Impact Fee Funds (110-112) - The Special Revenue Fund is used to account for receipts of impact fees imposed on new developments within the City, and expenditures for the type of system improvements for which the impact fee was imposed and only within the impact fee benefit district where the impact fee was collected.
 - i. Special Revenue Fund (113) – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and Law Enforcement Training Trust Fund (LETF).
 - j. Special Taxing District Fund (121-139)- The Special Revenue Fund is used to account for the revenues and expenditures of the City’s special taxing districts program.
3. Capital Project Fund (300) – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds) or capital improvements. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.
 4. Debt Service Funds (201) - Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one Debt Service Fund.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations financed and operated in a manner similar to private business enterprises, where the intent of the governing body is the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

5. Stormwater Utility Fund (401) – The Stormwater Utility Fund is used to account for revenues and expenditures related to the City’s Stormwater utility operation. Major revenues include the \$6 per month Stormwater utility fee and grants.

FUND STRUCTURE TABLE

Fiscal Year 2022 Adopted Budget \$137,181,989		
	001	General Fund \$86,768,514
	100	Transportation Fund \$11,809,828
	102	Grant Fund \$1,099,978
	103	SHIP Fund \$479,887
Governmental Funds \$129,470,676	104	CDBG Fund \$1,111,210
	105	Development Services Fund \$3,980,495
	110 - 112	Impact Fees Fund \$4,687,984
	121 - 147	Special Taxing Districts Fund \$739,160
	201	Debt Service Fund \$11,246,333
	300	Capital Projects Fund \$7,547,287
Enterprise Fund \$7,711,313	401	Stormwater Fund \$7,711,313

EXPENDITURE POLICY

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus planned use of fund balance accumulated through the prior years.

1. The City Manager shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year- end. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.
2. The City manager shall undertake periodic staff and third party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
3. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.
4. Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.
6. Contractual obligations and compensation plans for employees will be provided, including estimated pay-out amounts for accrued personal leave.
7. Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.
8. Working Capital Reserve - This reserve should be established in all operating funds where emergencies may occur. The amount recommended is a minimum of \$50,000 to \$500,000 depending on the size of the fund.
9. Each year, the risk manager shall prepare an estimate of amounts to be budgeted for workers' compensation, self-insured, and malpractice claims.

FUND BALANCE POLICY

Purpose

In 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement substantially changes how fund balances are categorized. This policy establishes procedures for reporting fund balance classifications, and establishes prudent reserve requirements. It also authorizes and directs the Finance Director to prepare financial reports, which accurately categorize fund balance according to GASB 54.

Definitions of Fund Balance

Fund balance is the difference between the assets and liabilities reported in a governmental fund. GASB 54 established the following definitions, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

A. Non-Spendable Fund Balance:

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. The “not spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long term amount of loans and notes receivable.

B. Restricted Fund Balance:

This classification includes amounts that reflect constraints placed on the source of resources, other than non-spendable items that are either (a) externally imposed by creditors (such as through bonded debt reserve funds required pursuant to debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

C. Committed Fund Balance:

This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (an ordinance or resolution) of the government’s highest level of decision making authority. The committed amounts cannot be used for any other purposes unless the government removes or changes the specific use by taking formal action. Committed fund balance also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

D. Assigned Fund Balance:

The assigned fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes, but that are not restricted or committed. Such intent needs to be established by (a) the governing body itself or (b) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The authority to "assign" fund balance is delegated to the City Manager or his designee. A few examples for assigned fund balance are as follows:

- Continuing Appropriations: Fund balance levels must be sufficient to meet funding requirements for projects approved in prior year and which must be carried forward into the next fiscal year.
- Funds set aside for equipment replacement according to the City's Capital Improvement Plan.

E. Unassigned Fund Balance:

This classification is for the government's General Fund and includes all spendable amounts not contained in the other classifications, and therefore not subject to any constraints. Unassigned amounts are available for any purpose.

Stabilization Arrangements

Included in the City's Adopted Budget each year, it is the City's goal to maintain an unassigned general fund balance equal to 16% to 25% of the annual budgeted general fund expenditures. All unassigned general fund balance should be appropriated into the succeeding year's budget and identified as "working capital reserve".

Comparison of Past Practice and GASB 54 Fund Balance Types

Past Practice	GASB 54 Format
Reservations:	
Inherited: Inventories, Prepaid	Non Spendable
Legal restriction:	Restricted
Special Revenue Fund: Impact Fee	Restricted
Special Revenue Fund: Grants	Restricted
Development Service Fund	Restricted
Transportation Fund: Gas Tax	Restricted
Contractual restriction: Encumbrances	Committed: Contractual obligated
Capital Projects Fund	Restricted: Grant
Unreserved, reported in	Assigned:
Special Revenue Funds	Special Revenues with the exception listed above
Capital Projects Fund	Capital Projects with the exception listed above
Debt Service Fund	Debt Service
Unreserved, undesignated:	Unassigned:
	General Fund Only*
*Exception: Other governmental funds have Expenditures that exceed the restricted or committed fund balance.	

Specific Guidelines for Individual Funds**General Fund**

It is the objective of the City to pay as great a portion of operating expenses of the General Fund as possible from sources other than ad valorem taxes. Only to the extent that non-ad valorem tax sources of revenue are inadequate to support services at desired levels should ad valorem taxes be considered for an increase. Service charges and fees for all general fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead from Proprietary Funds.

The annual operating budget of any enterprise or special revenue operating fund shall pay the appropriate general fund operations for a portion of the cost of general administrative departments and a payment-in-lieu-of taxes which will be computed on the latest un-depreciated value as established in the latest Comprehensive Annual Financial Report. Service charges, rent, and fee structure will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit. All capital projects and capital bonds shall pay a one-time 2 ½% when applicable an administrative fee to the General Fund for administration and accounting for such project.

CAPITAL ASSET MANAGEMENT POLICY

Threshold

The City will capitalize all individual assets and infrastructure with a cost of \$5,000 or more and a life of 5 years or more (except computers at 3 years).

Asset categorization

The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

- Land
- Buildings
- Improvements
- Equipment
- Infrastructure
 - Roads
 - Stormwater system
 - Sidewalks
- Construction in progress

Infrastructure Accounting

- Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.
- Method:
 - The City determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
 - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the Stormwater system.
 - The City determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.

Capital Expenditure/Capital Outlay

Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

- Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
- The City will use the straight line depreciation method.
- There will be no depreciation on land or other assets with an indefinite life.
- Construction in progress projects are not subject to depreciation until the projected is completed.
- Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

Capital Assets

Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.

- The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
- The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

Estimated useful assets life

The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

- Land – indefinite
- Buildings – 40 years
- Improvements – 15 years
- Equipment :
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer equipment – 3 years
- Infrastructure:
 - Roads – 25 years
 - Stormwater system – 50 years
 - Sidewalks – 20 years

Five year capital plan

The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.

Fixed Asset Accounting

The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements set forth by GASB or its successor organization.

CAPITAL EXPENDITURES AND DEBT POLICY

All Funds

Revenue

Revenue projections for the Capital Improvement Budget shall be based on conservative assumptions of future earnings and bond market conditions.

Requirements

Capital projects shall be justified in relation to the applicable elements of the City's comprehensive plan or other requirements or needs. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project. The impact of each project on the operating revenues and requirements of the City shall be analyzed as required by the general fiscal policy stated above.

Long Term Debt

Long term borrowing will not be used to finance current operations or normal maintenance. A policy of full disclosure will be included in all financial reports and official statements for debt.

Medium Term Debt

Capital lease purchase methods, bonds, or other debt instruments may be used as a medium-term (5 to 8 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life at least equal to the years leased or financed. The City will determine and utilize the least costly financing methods available and where practical, shall use an open bid system for such financing. Such debt arrangements will be repaid within the expected life of the equipment or improvement acquired.

Short Term Debt

Short-term borrowing may be utilized for temporary funding of anticipated tax revenues; anticipated grant payments, anticipated bond proceeds, or other expected revenues. Such debt should normally be made from pooled cash; however, in rare circumstances, it may be by the use of the line-of-credit at the City's depository or other financial institution, utilizing a short-term note maturing before the end of the current appropriation period. Other short-term debt, such as tax exempt commercial paper, bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest advantage, or the advantage to delay long-term debt until market conditions are more favorable. The City will determine and utilize the least costly method for short term borrowing. Short-term debt may be refunded in accordance with applicable federal laws. Anticipated funding is defined as an assured source with the anticipated amount based on conservative estimates.

Specific Guidelines**1. General Capital Improvements**

General capital improvements, or those improvements not related to City-owned enterprises, shall be funded from general operating fund revenues or fund balances, the sale of revenue or general obligation bonds, and from special assessments and grants.

2. Pay-As-You-Go Capital Improvements

Pay-as-you-go capital improvements shall be funded from general operating fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the City. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues.

3. Special Assessments

When special assessments are used for pay-as-you-go general capital improvements where the City as a whole receives the benefit, the interest rate charged will be established by the City consistent with state law.

4. Revenue Bond Debt Limit

Sale of revenue bonds shall be limited to that amount which can be supported by user fees and other associated revenues. Revenue bond coverage shall not be less than parity required coverage or as fixed in the approving bond documents. *While the City has no legal debt limit*, it is the City's policy that the total net annual general revenue bond debt service should not exceed 15% of the total net general purpose revenue and other funds available for such debt service. Net annual debt service shall be gross annual debt service less estimated interest on debt service reserve accounts and funds from other governmental units designated for payment of such debt service.

5. Enterprise Capital Improvements

Enterprise revenue bond coverage shall not be less than parity or the required coverage, whichever is greater.

6. Miscellaneous

The maximum of net bonded debt per capita shall be \$1,000. The maximum percentage of annual debt service to general expenditures shall be 10%.

7. Types of Debt Pledges

There are different types of debt available to finance the City's needs. They are as follows:

- A. **General Obligation Bonds** - These bonds are secured by ad valorem tax beyond operating levels. All General Obligation Bond issuance must be approved by voters through a referendum. The State of Florida limits the General Obligation debt service not to exceed a tax of 2 mills.

- B. **Covenant to Budget and Appropriate** - This is a pledge that the City will consider making payment of debt service annually through the budget process.
- C. **Special Revenue Bonds** - These bonds are repaid by the pledge of specific governmental revenue such as public service tax, gas tax or sales tax. This bond requires that the revenue stream be used first to satisfy the bond covenants and then used for other governmental purposes.
- D. **Special Assessment Bonds** - This bond is secured by special assessments that the City can levy. This includes any improvements to streets, such as sidewalk program, lighting program, traffic calming devices etc.
- E. **State Revolving Loan** - This is a low interest loan offered by the State for water, sewer and Stormwater improvements. This loan is secured by user fees charged by the jurisdiction.

8. Final Maturity

The following is the guideline and is not a mandatory schedule; however, in no circumstances should the maturity of the loan be longer than the life of the assets.

- A. Vehicles/Equipment: 3-5 years
- B. Heavy Equipment such as loader, dump truck: 5-8 years
- C. Building: 20 – 30 years
- D. Infrastructure Improvement: 10 – 20 years
- E. Land: 20-30 years

9. Debt Instruments

The Finance Director shall choose the best structure of debt warranted by the market conditions and the project to be financed and recommend to Council for approval. The City also has the option of participating in one of the many pool bonds, where local government have joined together to issue debt to gain economy of scale to reduce issuance costs and to obtain better interest rate.

- A. **Fixed Rate Bonds** - Fixed rate bonds have the future principal and interest payments scheduled until maturity from the time of issuance.
- B. **Variable Rate Notes** - Variable rate notes are when the amount of interest paid changes in reaction to market demands and investor's preference. Variable rate debt should be used for two purposes: (1) as an interim financing device (during construction periods) and (2) subject to limitations, as an integral portion of a long- term strategy to lower the City's effective cost of capital. Under either circumstance, when the cycle of long-term rates moves down to or near historic lows, consideration should be given to converting to a fixed rate.
- C. **Line or Letters of Credit** - When the use is considered prudent the City can enter in agreements with local banks or other financial entities to acquire loans or letters of credit that provide City access to funds under emergency circumstances to fund temporary cash flow demands.

10. Measures of Future Flexibility

As the City addresses its needs at any one period in time, the Mayor and City Council must be prepared to ensure the flexibility to meet the present needs and challenges which face the community. Since neither State law nor the City Charter provide any fixed limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), the following targets or limits are established to ensure future flexibility. The following goals/targets are set to ensure the current and future flexibility, and financial vitality of the City.

MEASURES OF FUTURE FLEXIBILITY	
DESCRIPTION	CEILINGS
General Government Debt Service as a percentage non-ad valorem General Fund Expenditures:	
Debt Limit (net of General Obligation Bond)	10%
Goal/Target	8%
Weighted Average Maturity of Debt Programs:	
Self-Supporting	10 years
Non-Self-Supporting	20 years
Weighted Average Maturity of Internal Loan Program:	5 years
General Government Direct Debt per capita:	
Limit	\$100
Goal/Target	\$800
Annual Capital Projects Funding (paid as you go or debt service incurred) from non-ad valorem tax	
Limit- mill	2
Goal/Target- mill	1.5
Unassigned Fund Balance	16-25% of annual operating budget

11. Refunding Criteria

Periodic review of the City's outstanding debt should be undertaken to determine refunding opportunities. The City may issue refunding bonds when advantageous, legally permissible, and when aggregate net present value saving, expressed as a percentage of par amount for the refunding bonds, is within a target range of 3-5% or when the average annual savings are greater than \$10,000 per year.

12. Monitoring, Reporting, Amendments and/or Exceptions

The Finance Director shall monitor the actual results against the targets presented in this policy and the report will include the following information, to the extent applicable:

- A. Debt Program Targets and
- B. Measures of Future Flexibility Targets;

From time to time, circumstances may suggest that an exception be approved to one or more of the policy constraints established herein. Amendments and/or exceptions must be submitted to the City Council and shall become effective only after approved by the City Council. This Debt Management Policy will be submitted for ratification by the City Council should economic circumstances arise.

Policies and Procedures for Issuance and Post-Issuance Compliance with Internal Revenue Code Requirements

The City issues tax-exempt and tax credit bonds (including certificates of participation) that are subject to certain requirements under the Internal Revenue Code (the “Code”). The City has established the policies and procedures outlined in this section in order to ensure compliance with the requirements of the Code that are applicable to tax-exempt bonds and tax credit bonds, including “Build America Bonds” that are “qualified bonds” within the meaning of Section 54AA thereof (“Direct-Pay BABs”) that are eligible for interest subsidy payments (the “Subsidy”). These policies and procedures, coupled with requirements contained in the Arbitrage and Tax Certificate (the “Tax Certificate”) executed at the time of issuance of the bonds, are intended to constitute written procedures for compliance with the Federal tax requirements applicable to the bonds and for timely identification and remediation of violations of such requirements.

1. General Matters

The Finance Director shall have overall responsibility for ensuring that the ongoing requirements described in this section are met with respect to the bonds. The Finance Director shall identify additional employees who will be responsible for each of the procedures described in this section, notify the current holder of that office of the responsibilities, and provide that person with a copy of the procedures. New personnel will be advised of responsibilities under the procedures and the importance of the procedures. If positions are restructured or eliminated, responsibilities will be reassigned as necessary to ensure that all procedures are monitored.

2. Periodic Review

The Finance Director or other responsible persons should periodically review compliance with these procedures and with the terms of the related Tax Certificate to determine whether any violations have occurred so that such violations can be remedied through the “remedial action” regulations (Treasury Regulation §1.141-12) or the Voluntary Closing Agreement Program described in Internal Revenue Service (“IRS”) Notice 2008-31 (or successor guidance).

3. Changes in Bond Terms

If any changes to the terms of the bonds are contemplated, bond counsel will be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds. Such a reissuance could jeopardize the status of any bonds that are Direct-Pay BABs and thereby affect the continued receipt of the Subsidy.

4. Issue Price; Premium Limit for Build America Bonds

- A. In order to document the issue price of bonds, the Finance Director shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the City and bond counsel.
- B. Prior to issuing Build America Bonds, the Finance Director shall consult with bond counsel and the City's financial advisors to assure that the premium on each maturity of the bonds (stated as a percentage of principal amount) does not exceed one-quarter of one-percent (0.25%) multiplied by the number of complete years to the earlier of final maturity of the bonds or, generally, the earliest call date of the bonds, and that the excess of the issue price of the bonds over the price at which the bonds are sold to the underwriter or placement agent, when combined with other issuance costs paid from proceeds of the bonds, does not exceed 2% of the sale proceeds of the bonds.
- C. In connection with monitoring the premium limitation that applies to the issuance of Build America Bonds, the Finance Director shall ensure that a party other than the underwriter or placement agent, such as the City's financial advisor, reviews the market trading activity of the bonds after their sale date but before their issuance date, answers such questions as the Finance Director shall reasonably ask of such party concerning such data, and produce such reports concerning the sales data as the Finance Director shall reasonably request. Market trading information is generally available through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA) (<http://www.emma.msrb.org>).

5. Information Reporting

- A. The Finance Director will confirm that bond counsel has filed the applicable information reports (such as Form 8038-G or Form 8038-B) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.
- B. For Direct-Pay BABs, the Finance Director shall review the IRS Form 8038-CP in order to ensure that the proper amount of interest is being reported and the proper amount of subsidy is being requested with respect to each interest payment date. The Finance Director shall ensure that the IRS Form 8038-CP is filed on a timely basis with respect to each interest payment date in order to receive timely payment of the subsidy. If the subsidy is to be paid to a person other than the City (i.e., the bond trustee), the Finance Director shall obtain and record the contact information of that

person, and ensure that it is properly shown on Form 8038-CP so that the direct payment will be made to the proper person.

6. Use of Proceeds of Bonds

The Finance Director or other responsible person shall:

- A. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.
- B. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.
- C. With respect to Build America Bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.
- D. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.
- E. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains detailed information in order to establish when and how bond proceeds were spent; review them carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.
- F. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of “direct tracing” is often made to reduce the private business use of bond proceeds that would otherwise result from “direct tracing” of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued, or 60 days after the bond issue is retired. Bond counsel can assist with the final allocation of bond proceeds to project costs.
- G. Maintain careful records of all project and other costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which bond proceeds were spent or used. These records should be maintained separately for each issue of bonds.

7. Monitoring Private Business Use

The Finance Director or other responsible person shall:

- A. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as “private persons”) with respect to the bond-financed facilities which could result in private business use of the facilities:
 - i. Sales of bond-financed facilities;
 - ii. Leases of bond-financed facilities;
 - iii. Management or service contracts relating to bond-financed facilities;
 - iv. Research contracts under which a private person sponsors research in bond-financed facilities; and
 - v. Any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.
- B. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult bond counsel to review such amendment or agreement to determine whether it results in private business use.
- C. Establish procedures to ensure that bond-financed facilities are identified and are not used for private use without written approval of the Finance Director or other responsible person.
- D. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of “unrelated or disproportionate” private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits is exceeded.
- E. If private business use limits are exceeded, consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program.
- F. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated below.
- G. Ensure that loans to persons other than governmental units made with proceeds of bonds comply with the limitations provided in the Code. Consult bond counsel if any such loans are contemplated.

8. Arbitrage and Rebate Compliance

The Finance Director or other responsible person shall:

- A. Review each Tax Certificate to understand the specific requirements that are applicable to each bond issue.
- B. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G or 8038-B.
- C. Review the Tax Certificate to determine the “temporary periods” for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.
- D. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.
- E. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid “hedge bond” status.
- F. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors.
- G. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.
- H. Before beginning a capital campaign that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result.
- I. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a “bona fide debt service fund,” i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.

- J. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal of the bond issue plus, in the case of premium, reasonable underwriter's compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.
- K. Review the Arbitrage Rebate covenants attached to the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.
 - i. Ensure that rebate calculations will be timely performed and payment of rebate amounts, if any, will be timely made; such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.
 - ii. Review the rebate section of the Tax Certificate to determine whether the "small issuer" rebate exception applies to the bond issue.
 - iii. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.
 - iv. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
 - v. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants attached to the Tax Certificate).
 - vi. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions.

9. Record Retention

The Finance Director or other responsible person shall ensure that for each issue of bonds, the transcript and all records and documents described in these procedures will be maintained while any of the bonds are outstanding and during the three-year period following the final maturity or redemption of that bond issue, or if the bonds are refunded (or re-refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds.

Disclosure Policies and Procedures**I. Introduction**

In general, municipal market disclosure is subject to the anti-fraud rules under the Federal securities laws. Disclosures by municipal issuers are generally made in three contexts: (1) primary market disclosure through offering documents prepared for primary offerings of securities; (2) secondary market disclosures prepared in compliance with undertakings under Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “Rule”); and (3) releases and/or statements by the issuer and its officials that are reasonably expected to reach investors and the trading markets, such as communications through investor websites, press releases or other public responses.

When the City of Miami Gardens (the “City”) publicly issues bonds, notes, certificates of participation or other obligations (collectively, “Obligations”), preliminary and final offering statements (each an “Offering Statement”) are prepared that provide disclosure to buyers of the Obligations of financial and other information relating to the City and the security for the Obligations.

The City will engage its own disclosure counsel (hereinafter referred to as “Disclosure Counsel”) in order to prepare Offering Statements and to advise the City with respect to disclosure obligations and requirements under the aforementioned federal securities laws. Disclosure Counsel shall provide an opinion to the City as described below relating to the Offering Statement in connection with each issuance of Obligations.

In connection with each Offering Statement, the Mayor, City Manager and/or Finance Director shall provide a written certification (which certification may be made as part of the closing documents executed in connection with such transaction) to the effect that (i) the information contained therein, as of the date of such Offering Statement, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading (except for information relating to The Depository Trust Company and its book- entry only system of registration and information relating to a bond insurer (or other credit enhancer) and its policy, as to all of which no certification need be made), and (ii) there has been no material adverse change in the financial condition and affairs of the City from the date of the financial statements contained in the Offering Statement to the date of issuance of the Obligations that was not disclosed in or contemplated by the Offering Statement.

In connection with each Offering Statement, the City Attorney shall opine to the effect that the information contained therein, as to legal matters relating to the City, as of the date of such Offering Statement and as of the date of issuance of the Obligations, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

Similarly, the City's Disclosure Counsel shall deliver a customary opinion to the effect that nothing has come to its attention that has caused such counsel to believe that the information contained in the Offering Statement, excepting information relating to The Depository Trust Company and its book-entry only system of registration, information relating to the bond insurer (or other credit enhancer) and its policy, if any, and financial, statistical and demographic information, as to all of which no opinion need be expressed, contains an untrue statement of a material fact or omits to state a material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

In order to support the certification described above, the City hereby adopts these Policies and Procedures for preparing the Offering Statement and updating, from time to time, certain information contained within the Offering Statement (the "Disclosure Policies and Procedures"). By adopting these Disclosure Policies and Procedures and by requiring staff to adhere to these Disclosure Policies and Procedures, the City hereby formalizes the appropriate policies and procedures and documents to ensure that the City efficiently carries out its obligations pursuant to the Rule. In interpreting these Disclosure Policies and Procedures, it should be noted that the Mayor, the City Manager and the Finance Director are ultimately responsible for all factual information to be included in (or omitted from) the Offering Statement, and the City Attorney, in consultation with the Disclosure Counsel and any other special counsel to the City in finance matters (such as Bond Counsel), is ultimately responsible for all legal matters relating to the City described in (or omitted from) the Offering Statement.

The Finance Director shall periodically review the Disclosure Policies and Procedures at least annually and may, from time to time, as may be necessary, recommend to the City Manager modifications to the Disclosure Policies and Procedures in consultation with Disclosure Counsel.

II. Preparation of Offering Statements

Commensurate with the source of security for the Obligations, the Finance Director, with the advice of Disclosure Counsel, shall collect, coordinate and review, then provide all information that a reasonable investor would want to know in making an informed investment decision. In order to accomplish this objective, the following procedure will be followed:

- (1) The Finance Director, with the assistance of the City Manager and such other City departments or employees as may be necessary with respect to the type of information needed, shall provide textual, demographic, financial and budgetary information and operating data to Disclosure Counsel, and if requested in writing, to counsel to the underwriter ("Underwriter's Counsel").
- (2) The City Attorney shall provide descriptions of material litigation to Disclosure Counsel and, if requested in writing, to Underwriter's Counsel.

- (3) The Finance Director shall contact the City Attorney and the City Manager to obtain relevant information on pending or approved legislation, proposed and actual actions of the state government, and strategic and policy considerations. If any of such matters are believed to be “significant,” they should be reported to and reviewed by Disclosure Counsel, the City’s financial advisor, the underwriter(s) and Underwriter’s Counsel, to determine if any of such matters present material disclosure issues.
- (4) The Finance Director shall ensure that all information that is provided to any rating agencies and/or insurers as part of the credit process is also shared with Disclosure Counsel, and if requested in writing, with Underwriter’s Counsel.
- (5) The Finance Director, or his or her designee(s), shall review documentation and reports available on the City’s website that are also contained or to be contained in its Offering Statements, to identify if there are any material inconsistencies in the information provided in each place.
- (6) Prior to printing each Offering Statement, following appropriate review, each of the parties providing information pursuant to paragraph (1) above or their designees shall provide to the Finance Director a written indication or approval via electronic mail or such other means that are acceptable to the Finance Director that each has reviewed the portions of the disclosure for which he or she is individually responsible and that each has determined that the information contained in such portions does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in such portions, in light of the circumstances under which they were made, not misleading.
- (7) The City will enter into a Continuing Disclosure Agreement, or otherwise provide a continuing disclosure undertaking in the ordinance, resolution or trust indenture related to the Obligations, in connection with each issuance of Obligations that are subject to a continuing disclosure undertaking, containing the undertaking of the City under the Rule (the “Undertaking”).

A copy or summary of the Undertaking shall be included in the Offering Statement.

III. Preparation of Annual Continuing Disclosure Filing

By October 31st of each year, the Finance Director shall review the City’s annual filing requirements in each continuing disclosure Undertaking relating to outstanding Obligations to determine what financial information and operating data must be updated and filed on an annual basis, and when such filings are required to be submitted. The Finance Director shall involve the City Manager, the City Attorney and such other City departments or employees as may be necessary with respect to the type of information needed, in the preparation of the requisite updates. The Finance Director shall ensure the City complies with the annual filing requirements of all such Undertakings. The process of preparing the annual continuing disclosure filing shall be the same as the process for preparation of Offering Statements described above. The City may employ the services of an outside dissemination agent to assist with the foregoing responsibilities, if necessary.

In connection with the filing of information subject to an Undertaking, the Finance Director shall provide a written certification to the dissemination agent, if any, to the effect that, to the best of his or her knowledge, the information contained therein, as of the date of such filing, is true and accurate.

IV. Monitoring Material Events Which May Trigger An Obligation To Make A Continuing Disclosure Filing

The Finance Director shall consult regularly with Disclosure Counsel to review the list of enumerated events in each active continuing disclosure undertaking, to maintain an awareness of the circumstances which may trigger a filing obligation, including the timeframe within which such a filing would be required to be made. As of the date of adoption of these Disclosure Policies and Procedures, the Rule requires the City to provide notice the Municipal Securities Rulemaking Board's Electronic Municipal Market Access system ("EMMA") of the occurrence of the following events, to be filed within ten (10) business days of the occurrence of any such event:

- Principal and interest payment delinquencies;
- Non-payment related defaults, if material;
- Unscheduled draws on debt service reserves reflecting financial difficulty;
- Unscheduled draws on credit enhancements reflecting financial difficulty;
- Substitution of credit or liquidity providers, or their failure to perform;
- Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701 TEB) or other material notices of determination with respect to the tax status of the security or other material events affecting the tax status of the security;
- Modifications to rights of security holders, if material;
- Bond calls, if material, and tender offers;
- Defeasances;
- Release, substitution, or sale of property securing repayment of the securities, if material;
- Rating changes;
- Bankruptcy, insolvency, receivership or similar event of the City;
- The consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- Appointment of a successor or additional trustee or the change of name of a trustee, if material.

The Finance Director shall ensure the City complies with the ongoing filing requirements of all such Undertakings. The Finance Director may utilize the services of an outside dissemination agent to assist with the foregoing responsibilities, and, if necessary, to transmit the annual report to EMMA.

V. Documents to be Retained

The Finance Director, working with the City Clerk as needed, shall be responsible for retaining records demonstrating compliance with these Disclosure Policies and Procedures. The Finance Director shall retain an electronic or paper file (“Deal File”) for each continuing disclosure annual report that the City completes. Each Deal File shall include final versions of Disclosure Documents identified in Exhibit “A” hereto; written confirmations, certifications, letters and legal opinions described herein; and a list of individuals (City officials and outside consultants) involved in the preparation of each of the Disclosure Documents. The Deal File shall be maintained for a period of five years from the later of the date of delivery of the Obligations referenced in the Disclosure Document, or the date the Disclosure Document is published, posted, or otherwise made publicly available, as applicable.

VI. Website Disclaimer

The City’s website is a very useful tool for communicating with citizens and taxpayers in the City, and this informational tool should be encouraged. In certain instances, potential investors may also find the City’s website useful, which requires that the City be cautious in the administration of its website. Relating to information of the “investor relations” variety (i.e., information that the City reasonably expects to reach investors and the trading markets), the City shall include a disclaimer to the following effect before allowing access to potential investors:

The information on this website does not and should not be considered an offer to buy or sell securities. In connection with certain outstanding public debt issues of the City of Miami Gardens, Florida (the “City”), the City files, or causes to be filed, its offering statements, its audited financial statements, certain operating data and financial information, and occasional voluntary notices on the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access system (“EMMA”) which can be accessed at <http://emma.msrb.org/>. The information on EMMA and this website is for informational purposes only, and does not include all information which may be of interest to a potential investor, nor does it purport to present full and fair disclosure within the meaning of the applicable federal securities laws. Such information about the City is only accurate as of its date, and the City undertakes no obligation to update such information beyond its date. No representation is being made that there has not been a change in the affairs of the City since such date. Such information is subject to change without notice and posting of other information on the website does not imply that there has been no change in the affairs of the City since the date of such information. The updating or lack of updating of any information contained on EMMA or this website should not be considered to convey a complete picture of the affairs of the City. Such information concerning past performance

should not be relied upon as a forecast of future performance. Third party information is believed to be reliable; however, the City takes no responsibility for its accuracy.

BY CLICKING OK, I ACKNOWLEDGE I HAVE READ THE DISCLAIMER DOCUMENT BEFORE USING THE INVESTOR'S SITE.

VII. Periodic Training

As of the date of adoption of these Disclosure Policies and Procedures, pertinent City staff are current in the knowledge of their obligations under applicable law with regards to disclosure issues impacting Offering Statements and annual continuing disclosure obligations. At least every three (3) years, or as may be necessary upon the occurrence of new developments impacting disclosure, the City's dissemination agent, or its Disclosure Counsel, shall be engaged to conduct training for the City officials identified herein, including, but not limited to, the Mayor, the City Manager, the Finance Director and the City Attorney, to review their roles and responsibilities in these Disclosure Policies and Procedures. Such training shall include: (i) a review of the City's annual filing requirements in each active continuing disclosure undertaking, (ii) a review of the list of enumerated events and the timeframe within which a filing would be required to be made in each active continuing disclosure undertaking, and (iii) updates on current issues in the area of federal securities law as well as a question and answer session. Feedback on the process should be invited. During the training process, the need for modifications to the Disclosure Policies and Procedures, if any, should be considered.

VIII. Chief Disclosure Officer

The Finance Director is responsible for ensuring compliance by the City with these Disclosure Policies and Procedures and will have general oversight of the entire disclosure process which shall include: (i) maintaining appropriate records of compliance with these Disclosure Policies and Procedures; (ii) evaluating the effectiveness of the procedures contained in the Disclosure Policies and Procedures and (iii) recommending appropriate changes to the Disclosure Policies and Procedures when revisions or modifications to the process become necessary.

IX. General Principles

- (1) Everyone involved in the disclosure process should be encouraged to raise potential disclosure items (such as matters that may have a material adverse effect on the financial condition of the City or its ability to fulfill its contractual obligations described in an Offering Statement) at any time, and report them to the Finance Director. However, if such potential issues or concerns are related to information provided, or to be provided, by the Finance Director, such issues or concerns shall be reported to the City Attorney.
- (2) Everyone should be encouraged to err on the side of raising issues to the officials described in (1) above and shall communicate any such concerns in writing (including through electronic mail) to such officials.

- (3) While care should be taken not to shortcut or eliminate any steps outlined in the Disclosure Policies and Procedures on an ad hoc basis, the Disclosure Policies and Procedures contained herein are a “work in progress” and recommendations for improvement should be solicited and regularly considered.
- (4) The process of primary disclosure should not be viewed as a mechanical insertion of current information and data. Everyone involved in the preparation of Offering Statements should consider the need for revisions in the form and content of the sections for which they are responsible at the time of each update.
- (5) Care should be taken that any information produced and maintained for public consumption, and which may be relied upon by an investor in making an investment decision in the primary or secondary market, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.
- (6) Consideration should be made, based on consultation with Disclosure Counsel, as to whether a public statement by a City official or the response by the City to an investor inquiry (e.g., a question from one of the City’s investors) may be material enough to merit a voluntary EMMA filing in order to ensure that the City’s Obligations are trading based on equal access to material information.

EXHIBIT A
LIST OF DISCLOSURE DOCUMENTS

1. Preliminary and final official statements, private placement memoranda and remarketing memoranda relating to the City's Obligations, together with any supplements.
2. Financial Statements.
3. Filings made by the City with the MSRB, or made on behalf of the City by a dissemination agent, whether made pursuant to a continuing disclosure undertaking to which the City is a party or otherwise.
4. Press releases and other information distributed by the City for public dissemination to the extent that such releases are reasonably expected, in the determination of the Finance Director, to reach investors and the trading markets for municipal securities.
5. Rating agency presentations.
6. Postings on the investor information section of the City's website.
7. Any other communications that are reasonably expected, in the determination of the Finance Director, to reach investors and the trading markets for municipal securities.

INVESTMENT POLICY

Scope

This investment policy applies to all financial assets of the City of Miami Gardens, which are under the direct control of the City Council.

Investment Objectives

The following investment objectives will be applied in the management of the City's funds.

1. Safety of Capital

Safety of capital is regarded as the highest priority in the handling of investments for the City. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. From time to time, securities may be traded for other similar securities to improve yield, maturity, or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security:

- a. Yield has been decreased;
- b. Maturity has been reduced;
- c. Quality of the investment has been improved.

2. Liquidity

The City's investment strategy will provide sufficient liquidity such that cash flow requirements are met through the utilization of marketable securities with structured maturities.

3. Yield

In investing public funds, the City will strive to maximize the return on the portfolio but will avoid assuming unreasonable risk.

Standards of Care

1. Prudence and Ethical Standards

The "prudent person" standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers, or persons performing the investment functions, acting as a "prudent person" in accordance with this

written policy and procedures, exercising due diligence and investments authorized by law, shall be relieved of personal responsibility, for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion, as described in the internal control section of this policy, and appropriate action is taken to control adverse developments.

2. Investment Authority

Responsibility for the administration of the investment program is vested in the City Manager. The City Manager shall exercise this authority and regulate the administration of the investment program through the Finance Department. No person may engage in an investment transaction except as stated in the internal controls section of the policy.

3. Ethics and Conflicts of Interest

The Mayor, City Council, City Manager, and Finance Department employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The above personnel shall disclose any material interests in financial institutions with which they conduct business and any personal financial or investment positions that could be related to the performance of the investment portfolio. Investment related officers and personnel shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

Safekeeping and Custody

Authorized Investment Institutions and Broker/Dealers

Documented lists of the authorized financial institutions and broker/dealers will be developed and maintained by the Finance Director and approved by the City Manager. Broker/ dealers will consist of banks, regional firms, and other recognizable firms in the general securities business. All such institutions shall be on the State of Florida authorized institution list. Evaluation criteria will include:

- a. The institutional and broker qualification as they relate to both general and specific product knowledge;
- b. The technical support capabilities as well as the operations efficiency of the organization;
- c. The ability to provide value added services;
- d. Pricing competitiveness based on the ability of the dealer to support both the "bid" and "ask" side of various securities market instruments.
- e. The financial strength and security of the company; and
- f. Have a minimum capital of \$10 million. Before engaging in investment transactions with a financial institution or broker/dealer, the Finance Director will have received from said a signed investment certification form attesting that the individuals responsible for the City's accounts have reviewed the City's investment policy and that they agree to

undertake reasonable efforts to preclude imprudent transactions involving the City's funds.

Time, practicality, and general business constraints limit the number of investment relationships which can be managed on a regular basis. In most cases, normal investment activity will be limited to no more than five relationships. In all cases, investment relationships will consist of a minimum of three institutions. If at any time the City Manager is appropriately notified of any threat to the integrity of the investment portfolio, proper security measures may be suggested and implemented, and the clerk shall have the option to further restrict investment in selected instruments, to conform to then present market conditions. Repurchase agreements will be conducted through, and negotiated only with, qualified public depository financial institutions and primary securities broker/dealers. A written master repurchase agreement will be negotiated with any institution with which the City, through the clerk, enters into a specific repurchase agreement.

Internal Controls

The City Manager shall exercise and monitor a set of internal controls which are designed to protect the City's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall consist of the following:

- a. All securities purchased or sold will be transferred only under the "delivery versus payment" method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.
- b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Gardens, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Gardens.
- c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
- d. There will be adequate separation of duties with clear delegation of authority among investment personnel.
- e. Custodial safekeeping shall be properly utilized.
- f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.
- g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.
- h. There will be an avoidance of bearer-form securities.
- i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in a safe in an approved financial institution.
- j. There will be a prohibition of collusion.

- k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.
- l. Quarterly safekeeping account statements shall be maintained.
- m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.
- n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.
- o. Investment activity will be performed by the Finance Director and subsequently approved by the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.
- p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.
 - 1. Finance Director
 - 2. Chief Staff Accountant responsible for overseeing investment record keeping (if one is appointed).
- q. Additional controls will be established in written policies and procedures by the City Manager as needed.
- r. The internal controls for investments receipts to the City Manager's office listing the specific instrument, par value, rate, maturity, and any other pertinent information. In addition, the safekeeping institution shall send a report on at least a quarterly basis listing all securities held in each safekeeping account which shall be verified by the City Manager's office. All securities purchased by the City under this policy shall be purchased using the "delivery versus payment" procedure. If it is ever determined to be necessary to perform security transactions on a "free delivery" basis, or to have securities held by the broker/dealer for a temporary period, the approval of the Finance Director must be secured prior thereto and the reason documented in writing.

Suitable and Authorized Investments

The City shall limit investments to:

- 1. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, and which carry the full faith and credit of, the United States Government and its agencies. Investments in this category would include, but not be limited to, the following: United States Treasury Bills, Notes and Bonds, and securities issued by the Government National Mortgage Association (Ginnie Mae), and Federal Housing Administration.
- 2. Fully collateralized United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include, but not be limited to, the following: obligations of the Federal Home Loan Mortgage Corporation (FHLMC) and the Federal National Mortgage Association (FNMA)

3. Other United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include but not be limited to the following: obligations of the Federal Farm Credit Bank, Federal National Mortgage Association (Fannie Mae), Federal Home Loan Mortgage Corporation (Freddie Mac), Student Loan Marketing Association (Sallie Mae), Financial Assistance Corporation, and Federal Agriculture Mortgage Corporation (Farmer Mac).
4. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable rate securities, and adjustable rate mortgages.
5. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates, or time deposits constituting direct obligations of any bank or savings and loan association certified as a qualified public depository by the State.
6. Repurchase agreements collateralized by securities otherwise authorized in paragraphs one to five.
7. State of Florida Local Government Surplus Funds Trust Fund.
8. Purchase of Tax Certificates. The City may invest in delinquent tax certificates for property located in Miami Gardens within the following guidelines:
 - a) First year tax certificates must be purchased from the property appraiser's second tax certificate sale each year (18% fixed sale).
 - b) Second year certificates must be from those properties for which the City holds the first year certificate.
 - c) The City shall not purchase any certificate on any property for which there is a current homestead exemption and which is currently occupied.
 - d) City staff shall review all properties from which a tax deed is eligible and shall recommend to City Council those properties that will serve a public purpose through community redevelopment, parks and recreation, public infrastructure, housing assistance potential, revenue generation or other such purpose that City Council may deem appropriate.
 - e) Prior to filing for a tax deed to any property, the City Council must approve by Resolution the acquisition of such property.
9. The City Council of the City of Miami Gardens adopted a policy to incorporate the State of Florida's "Protecting Florida's Investment Act," (Chapter 2007-88, Laws of Florida), prohibiting the investment of public funds managed by the City in any "scrutinized companies" with active business operations in Sudan or Iran, as listed by the State Board of Administration (SBA) on a quarterly basis, in accordance with the provisions of the Act

Bid Requirement

When purchasing or selling securities, the Finance Director, or his designated staff, will obtain competitive bids or offerings from at least three dealers, except in situations where:

1. The security involved is a “new original issue” and can be purchased at par prior to issue date, or “at the window” at date of sale;
2. The security involved is available through direct issue or private placement;
3. The security involved is of particular special interest to the entity and dealer competition could have an adverse impact with respect to the price and availability to the entity.

Reporting

For any investment other than the State Board of Administration (SBA), the Finance Director shall generate monthly reports for management purposes. In addition, he/she shall submit an annual report for submission to the Council, which presents the City’s portfolio by type of investment, book value, income earned, and market value as of the report date.

Investment Parameters

1. Liquidity Requirements

To meet the day to day operating need of the City and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments made from escrow or trust accounts, will be kept in relatively short term investments. These would include State of Florida Local Government Surplus Funds, Trust Fund, Discount Notes, and Repurchase Agreements.

2. Portfolio Composition; Risk and Diversification

Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following limits are hereby established to serve as guidelines for diversification by instrument. These guidelines may be revised by the City Manager for special circumstances.

- Local Government Surplus Funds Trust Fund 100%
- United States Treasury Bills/Notes/Bonds 75%
- Other United States Government Agencies 75%
- Repurchase Agreements 35%
- Certificates of Deposit 10%
- Collateralized Mortgage Obligations 10%

3. Performance Standard

The City seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding by 25 basis points above the weighted average return earned on investments held by the State Board of Administration.

BUDGET POLICY

Budgetary Practices and Basis of Budgeting

Balanced Budget

A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that all governmental operating budgets submitted and approved, must be balanced without borrowing. The basis of budgeting for all governmental funds is on a modified accrual basis, while the enterprise fund is on an accrual basis.

- A. Operating Budget Practices: Each department and division prepares its own budget for review by the City Manager. The budget is approved in the form of an appropriations ordinance after the Mayor and Council have conducted advertised public hearings. The Operating Budget is adopted at the Fund level. During the year, it is the responsibility of the City Manager to administer the budget. The legal control, which the budget ordinance establishes over spending, is set up under Generally Accepted Accounting Principles. The City Manager has the authority to transfer budgeted amounts between Departments within any Fund, but changes in the total appropriations level for any given Fund can only be enacted by the Mayor and Council through an amendment to the current appropriations ordinance, except for prior year encumbrances carried-forward, grants, reimbursements and bond proceeds, which the City Manager may appropriate to the appropriate fund without further Council action.

The City will adopt an annual General Fund budget in which expenditures, net of pay-as-you-go capital project contributions, do not exceed projected revenues. As a management policy, budgetary control is maintained in the General and the Special Revenue Funds at the program level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in overruns of balances are not processed (locked out of the computer system) until sufficient appropriations are made available through approved intrafund transfers.

The City Manager is authorized by the City's adopted purchasing ordinance, to expend certain amounts without further action by City Council. The Manager is authorized to expend up to \$10,000 without bidding; however, the City Manager has established a staff policy that generally requires multiple quotes for such purchases. Authorization to approve purchase orders under this amount has been delegated to the Assistant City Managers. Purchases between \$10,000 and \$25,000 can be authorized by the City Manager subject to the securing of at least three (3) written quotes. Purchases between \$25,000 and \$50,000 can be authorized by the City Manager after a formal, sealed bidding process. Such purchases are reported after the fact to City Council in a monthly report. All purchases over \$50,000 must be approved by City Council.

- B. Basis of Accounting and Budgeting:** The basis for budgeting is the same as the basis for accounting. Budgets for General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. Accordingly, all Governmental Fund budgets are presented on the modified accrual basis as well as the “current resources measurement focus.” Under this method of accounting, revenue is recorded when susceptible to accrual, such as when measurable and available for the funding of current appropriations. The Governmental Funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, and the Debt Service Fund. Enterprise Fund budgets are presented on the full accrual basis as well as “the economic resources measurement focus”. Under this method of accounting, revenues are recognized when earned, as billed and unbilled, and expenditures are recorded when incurred. The City has only one Enterprise Fund, the Stormwater Fund. See the Fund Summaries Budget Detail sections for detailed information on the Fund descriptions.
- C. Capital Improvements Program Practices:** Along with the operating budget, the City Manager submits a Capital Improvements Program (CIP) to the Mayor and Council. This document provides for improvements to the City's public facilities for the ensuing fiscal year and five years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining five years serve as a guide for use in determining probable future debt issuance needs and operating cost impacts. The Capital Budget is adopted at the Fund level. CIP expenditures are accounted for in the Capital Projects Fund or the Enterprise Funds, as appropriate, and are funded by a variety of sources. The City strives to maintain a reasonable balance between "pay-as-you-go" financing and bond financing for its capital improvements in order to maintain debt within prudent limits.

In July 2020, the City received ratings A1 from Moody's, and A+ Stable from Standard & Poor for the issuance of the General Obligation Bond.

Other Budget Policies

1. Formal budgetary integration is employed as a management control device during the year for all funds.
2. All fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
3. Florida Statutes provide that expenditures in excess of those total fund budgets are unlawful.
4. Unused appropriations lapse at the end of each fiscal year. Such unexpended funds may be retained in the appropriate fund's reserve or budgeted for the subsequent fiscal year.
5. The City has chosen to implement GASB 45 through a combination of pay-as-you-go and trust reserve. For those amounts accruing for implied future costs, the City's policy is to fund these expenses as it always has, on a yearly, pay-as-you-go budget basis. The City's health insurance premiums are highly competitive with other cities and the addition of future retirees is not expected to have more than an incremental affect on this budgetary item.

As for those future costs associated with the City's own post-retirement benefits, there will be a direct expense of the City, thus the City has elected to establish a trust for these future expenditures.

BUDGET AMENDMENTS

Budget Amendments

The City adopts the annual budget at the Fund level. Budget amendments are required when it is necessary to move funds between budgeted funds, to create new funds, or to appropriate funds from fund balance. Generally, budget amendments are done once or twice each year.

Internal Budget Adjustments (Budget Transfers)

General

Budget transfers are designed to give the City Manager a degree of flexibility in his/her budgetary administration. They may generally be approved for one of four reasons. First, a budgetary mistake may have been made in the approved budget. Because the budget cycle must begin so early in the year, it is very easy to overlook certain items which should have been included, or to over and/or underestimate the expenses or need for certain other items. A second reason for which transfers should be approved is emergency purchases. In many instances, equipment, supply, or maintenance costs must be incurred at a higher level than could have been anticipated due to a breakdown of equipment, the assumption of a new service, or unusually large contract prices.

A third reason for an amendment is an avoidance of future cost increases. Such opportunities often arise when a certain product or service can be purchased at a certain time rather than putting off the purchase until a later date.

Finally, a municipal organization needs to be dynamic to respond to change. Often this requires moving funds from one area to another.

Budget adjustments exist for very specific reasons, as noted above and should not be used to balance an organization's budget each month. Operating within one's available budgetary resources is a managerial responsibility, and one which should be taken very seriously. While the approved budget is only a plan and can be changed as circumstances change; it should be adhered to as closely as possible. The budget should contain a reasonable working capital reserve account in each Fund to meet unexpected needs.

When needs are less than originally anticipated or should prices come in lower than budgeted, excess funds should accrue as savings to the City. They should not be considered as available dollars for additional expenditures beyond the appropriation level contained in the approved budget without specific justification. These accrued savings become fund balance reserve or cash forwarded into the next year's budget; a valuable revenue in maintaining service levels and avoiding tax rate increases. The more that can be accrued in one year, the easier the budget process will be the next year.

Capital equipment item funds are budgeted for in the annual budget; however, as needs change, individual items are not specifically approved in the budget. Additional capital equipment needs can be purchased if funds are available. First, if the amount does not exceed \$10,000, and if the requesting party has the funds available, then the Department Head can approve the purchase. If the individual item or systems exceed \$10,000 but do not exceed \$50,000, and if the requesting party has funds available, then the City Manager can approve the purchase after following approved purchasing procedures. Individual items or systems over \$50,000 require City Council approval with justification of fund availability whether from the adopted budget or the appropriate reserve.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

Policies

1. The City Manager is authorized to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority includes the authority to correct inter- programmatic budgeting and accounting allocations. The budgetary level of control is at the fund level.
2. The City Manager has the authority to adjust the adopted budget to correct scrivener's errors.
3. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, or reimbursement for damages, may be appropriated by the City Manager and expenditures provided for in the budget.
4. The City Manager is hereby authorized to create a suspension reserve account in each fund and, further, authorized to transfer funds across appropriation centers into said accounts.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
2. An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Comprehensive Annual Financial Report (CAFR).
3. The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial reporting program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, provide full Disclosure of all financial activities and related matters, and minimize ambiguities and potentials for misleading inference.
4. The City's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resources.
5. The Finance Department will also prepare, in conjunction with the release of the CAFR, the "Popular Annual Financial Report" which is a condensed and easy to read version of the annual CAFR. This document will be provided to residents so that they can easily understand how the City is using their funds. This document will also be submitted to the GFOA committee in order to receive their award.
6. Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
7. Monthly budget reports shall be prepared and presented to the City Council on a timely basis.
8. The Finance Department will also prepare, in conjunction with the release of the CAFR, an annual "Financial Trends Report" and presented to the City Council on a timely basis.



Summary of Funds

Summary of All Funds Consolidated Budget Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	\$11,640,395
REVENUES - ALL FUNDS	
Property Taxes	\$42,423,014
Franchise Fees	\$4,935,000
Intergovernmental Revenue	\$20,151,777
Utility Taxes	\$10,810,861
Fuel Taxes	\$2,132,724
Fines and Forfeitures	\$4,186,395
Licenses, Permits & Fees	\$6,142,492
Charges for Services	\$13,619,315
Grants and Loans	\$1,164,949
Miscellaneous	\$4,148,342
Interfund Transfers	\$15,826,725
TOTAL REVENUES - ALL FUNDS	\$125,541,594
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$137,181,989
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personnel Services	\$65,965,568
Operating Expenses	\$25,350,902
Debt Service Payment	\$11,878,664
Interfund Transfers	\$15,826,725
Non-Operating Expenses	\$6,998,457
Total Operating Expenditures - All Funds	\$126,020,316
Capital Outlay	\$11,161,673
TOTAL EXPENDITURES - ALL FUNDS	\$137,181,989
TOTAL REVENUE OVER EXPENDITURES	\$0

Summary of Funds	
General Fund Budget Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - GENERAL FUND	
Property Taxes	\$38,462,746
Franchise Fees	\$4,935,000
Intergovernmental Revenue	\$13,035,179
Utility Taxes	\$10,810,861
Fines and Forfeitures	\$4,183,595
Licenses, Permits & Fees	\$2,780,500
Charges for Services	\$7,677,347
Grants & Loans	\$64,971
Miscellaneous	\$3,121,647
Interfund Transfers	\$1,696,668
TOTAL REVENUES	\$86,768,514
TOTAL RESOURCES AVAILABLE - GENERAL FUND	\$86,768,514
EXPENDITURES - GENERAL FUND	
Council/Legislative	\$1,537,103
Civic Engagement	\$358,227
City Manager	\$1,485,122
Public Affairs	\$934,097
Special Events	\$3,887,500
City Clerk	\$643,571
Finance	\$1,377,122
Human Resources	\$1,305,828
City Attorney	\$1,060,280
Planning Division	\$935,513
School Crossing Guards	\$547,496
Police	\$41,974,518
Code Enforcement	\$1,811,189
Parks & Recreation	\$9,634,705
Procurement	\$551,626
Information Technology	\$2,911,883
Fleet	\$2,875,372
City Hall Maintenance	\$808,299
Non-Departmental	\$12,129,063
TOTAL EXPENDITURES	\$86,768,514
TOTAL REVENUE OVER EXPENDITURES GENERAL FUND	\$0

Summary of Funds	
Transportation Fund Budget Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$3,630,162
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	\$2,132,724
Intergovernmental Revenue	\$5,525,501
Fines and Forfeitures	\$2,800
Licenses, Permits & Fees	\$202,000
Charges for Services	\$30,000
Miscellaneous Revenues	\$64,900
Interfund Transfers	\$221,741
TOTAL REVENUES	\$8,179,666
TOTAL RESOURCES AVAILABLE - TRANSPORTATION FUND	\$11,809,828
EXPENDITURES - TRANSPORTATION FUND	
Administration Division	\$1,887,611
Keep Miami Gardens Beautiful Division	\$235,023
Streets Division	\$2,324,236
CITT - Capital Improvements	\$5,833,221
CITT - Transit	\$1,529,737
TOTAL EXPENDITURES	\$11,809,828
TOTAL REVENUE OVER EXPENDITURES TRANSPORTATION FUND	\$0

Summary of Funds	
Grant Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - GRANT FUND	
CDC Reach Rise Grant	\$692,588
Children's Trust Grant	\$407,390
TOTAL REVENUES	\$1,099,978
TOTAL FUNDS AVAILABLE - GRANT FUND	\$1,099,978
EXPENDITURES - GRANT FUND	
CDC Reach Rise	\$692,588
Children's Trust - YAS	\$282,150
Children's Trust - YEN	\$125,240
TOTAL EXPENDITURES	\$1,099,978
TOTAL REVENUE OVER EXPENDITURES GRANT FUND	\$0

Summary of Funds	
Development Services Fund Budget Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$1,223,926
REVENUES - DEVELOPMENT SERVICES FUND	
Licenses, Permits & Fees	\$2,385,832
Charges for Services	\$358,978
Miscellaneous Revenues	\$11,759
TOTAL REVENUES	\$2,756,569
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	\$3,980,495
EXPENDITURES - DEVELOPMENT SERVICES FUND	
Building Department	\$3,980,495
TOTAL EXPENDITURES	\$3,980,495
TOTAL REVENUE OVER EXPENDITURES DEVELOPMENT SERVICES FUND	\$0

Summary of Funds	
Impact Fees Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$4,687,984
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	\$4,687,984
EXPENDITURES - IMPACT FEES FUND	
Open Space/Parks Impact Fees	\$3,279,598
Police Impact Fees	\$1,260,079
Admin. Impact Fees	\$148,307
TOTAL EXPENDITURES	\$4,687,984
TOTAL REVENUE OVER EXPENDITURES DEBT SERVICE FUND	\$0

Summary of Funds	
SHIP Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - SHIP FUND	
State Housing Initiative Program Revenue	\$479,887
TOTAL REVENUES	\$479,887
TOTAL FUNDS AVAILABLE - SHIP FUND	\$479,887
EXPENDITURES - SHIP FUND	
State Housing Initiative Program	\$479,887
TOTAL EXPENDITURES	\$479,887
TOTAL REVENUE OVER EXPENDITURES SHIP FUND	\$0

Summary of Funds	
CDBG Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - CDBG FUND	
Community Development Block Grant Revenue	\$1,111,210
TOTAL REVENUES	\$1,111,210
TOTAL FUNDS AVAILABLE - CDBG FUND	\$1,111,210
EXPENDITURES - CDBG FUND	
Community Development Block Grant Program	\$1,111,210
TOTAL EXPENDITURES	\$1,111,210
TOTAL REVENUE OVER EXPENDITURES CDBG FUND	\$0

Summary of Funds	
Special Taxing Districts Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - SPECIAL REVENUE FUND	
Special Lighting Districts Revenue	\$739,160
TOTAL REVENUES	\$739,160
TOTAL FUNDS AVAILABLE - SPECIAL LIGHTING FUND	\$739,160
EXPENDITURES - SPECIAL REVENUE FUND	
Special Lighting Districts Expenditures	\$739,160
TOTAL EXPENDITURES	\$739,160
TOTAL REVENUE OVER EXPENDITURES SPECIAL TAXING DISTRICT FUND	\$0

Summary of Funds	
Debt Service Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - DEBT SERVICE FUND	
Ad Valorem Taxes	\$3,960,268
Transfers In	\$7,286,065
TOTAL REVENUES	\$11,246,333
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	\$11,246,333
EXPENDITURES - DEBT SERVICE FUND	
Principal and Interest Payments	\$11,246,333
TOTAL EXPENDITURES	\$11,246,333
TOTAL REVENUE OVER EXPENDITURES DEBT SERVICE FUND	\$0

Summary of Funds	
Capital Projects Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - CIP FUND	
From General Fund	\$6,622,251
Build America Bonds Rebate	\$925,036
TOTAL REVENUES	\$7,547,287
TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND	\$7,547,287
EXPENDITURES - CIP FUND	
Capital Projects Operations	\$6,543,787
Capital Projects	\$3,500
Reserves	\$1,000,000
TOTAL EXPENDITURES	\$7,547,287
TOTAL REVENUE OVER EXPENDITURES CAPITAL PROJECTS FUND	\$0

Summary of Funds	
Stormwater Fund Summary FY 2022	
DESCRIPTION	FY 2022 BUDGET
RE-APPROPRIATE FUND BALANCE	\$2,098,323
REVENUES - STORMWATER FUND	
Charges for Services	\$5,552,990
Licenses, Permits & Fees	\$35,000
Miscellaneous Revenues	\$25,000
TOTAL REVENUES	\$5,612,990
TOTAL FUNDS AVAILABLE - STORMWATER FUND	\$7,711,313
EXPENDITURES - STORMWATER FUND	
Stormwater Operating Division	\$3,048,044
Engineering Services Division	\$4,663,269
TOTAL EXPENDITURES	\$7,711,313
TOTAL REVENUE OVER EXPENDITURES STORMWATER FUND	\$0



Two Year Summary Comparison

ALL FUNDS SUMMARY WITH YEAR-TO-YEAR CHANGES BY REVENUE SOURCE

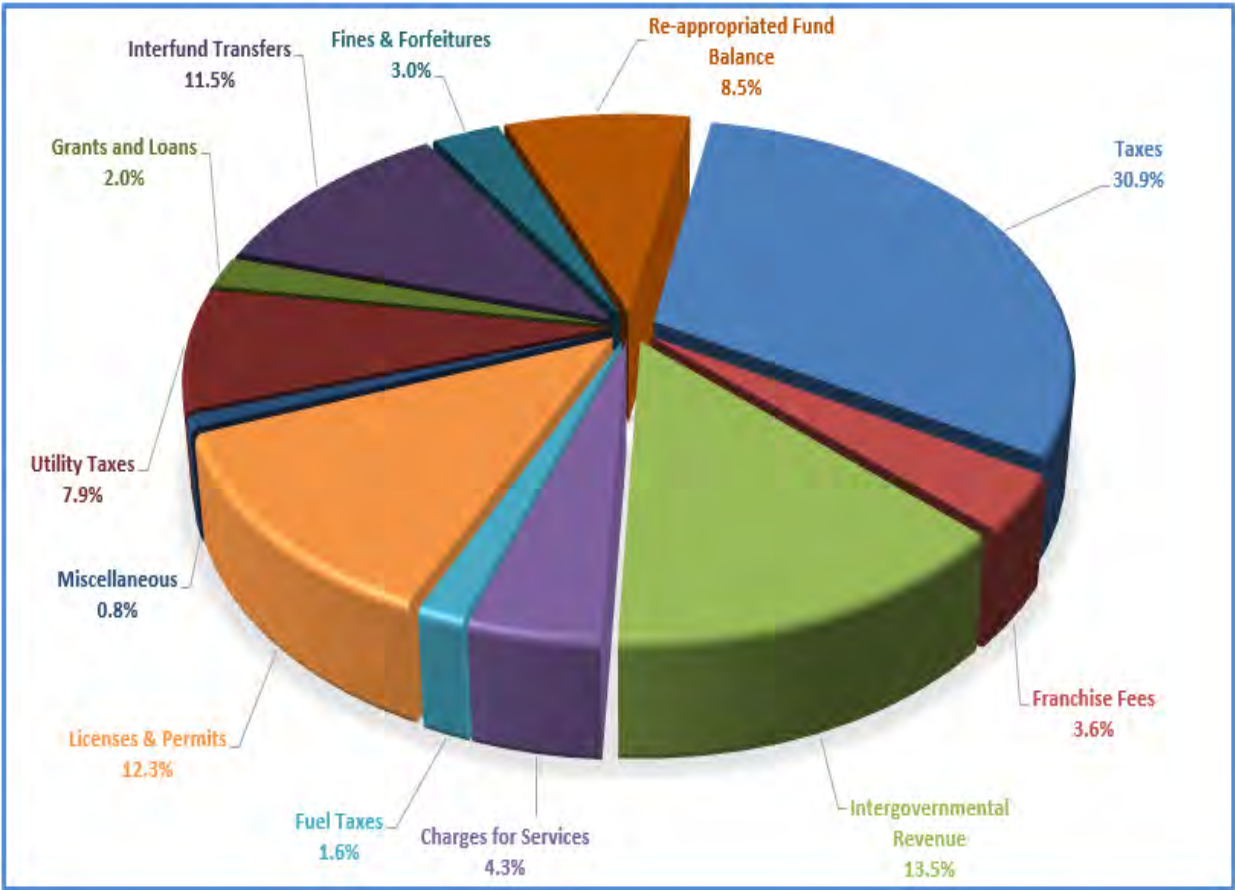
This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The summary below shows all funds.

All Funds Summary with Year-to-Year Changes by Revenue Source				
ALL FUNDS REVENUES	BUDGET FY 2021	BUDGET FY 2022	% Change	
Property Taxes	\$39,941,985	\$42,423,014	6.2%	(1)
Franchise Fees	\$4,146,062	\$4,935,000	19.0%	(2)
Intergovernmental Revenue	\$16,307,158	\$20,151,777	23.6%	(3)
Utility Taxes	\$10,682,676	\$10,810,861	1.2%	
Fuel Taxes	\$2,089,838	\$2,132,724	2.1%	
Fines and Forfeitures	\$4,620,750	\$4,186,395	-9.4%	
Licenses & Permits	\$6,026,744	\$6,142,492	1.9%	
Charges for Services	\$12,479,692	\$13,619,315	9.1%	(4)
Grants/Loans	\$1,789,376	\$1,164,949	-34.9%	
Miscellaneous Revenues	\$3,036,057	\$4,148,342	36.6%	
Interfund Transfers	\$15,922,860	\$15,826,725	-0.6%	
Re-appropriated Fund Balance	\$13,953,076	\$11,640,395	-16.6%	
TOTAL OPERATING REVENUES	\$130,996,274	\$137,181,989	4.7%	

CHART NOTES

- (1) Increase is attributed to growth in the City's taxable value
- (2) Attributed to increase in Electric Franchise Fees revenues
- (3) Revenues received from the State are anticipated to increase to pre-Covid-19 pandemic levels
- (4) Revenues are anticipated to increase to pre-Covid-19 pandemic levels given the reopening of community centers as well as reinstatement of special events

ALL FUNDS: REVENUE BY SOURCE FOR FY 2021-2022



ALL FUNDS SUMMARY WITH YEAR-TO-YEAR CHANGES BY EXPENDITURE CLASS

This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of various funds: The General Fund, the Transportation Fund, The Development Services Fund, The Community Development Block Grant Fund, The Capital Projects Fund, The Stormwater Utility Fund, The Grants Fund, The Special Taxing Districts Fund and the Debt Service Fund.

All Funds Summary with Year-to-Year Changes by Expenditure Class			
ALL FUNDS EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Personnel Expenditures	\$61,329,139	\$65,965,568	7.6%
Operating Expenses	\$22,369,986	\$25,350,902	13.3%
Debt Service Payment	\$11,925,147	\$11,878,664	-0.4%
Capital Outlay	\$12,169,372	\$11,161,673	-8.3%
Interfund Transfers	\$14,234,229	\$15,826,725	11.2%
Non-Operating Expenses	\$8,968,401	\$6,998,457	-22.0%
TOTAL OPERATING REVENUES	\$130,996,274	\$137,181,989	4.7%

CHART NOTES

- (1) Reflects a 4% increase in salary adjustment and a 4.88% increase in health benefits
- (2) Increase due overall increase in operating expenses.
- (3) Decrease in capital projects scheduled for Stormwater and Transportation

ALL FUNDS: EXPENDITURE BY USE FOR FY 2021-2022



ALL FUNDS EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES BY DEPARTMENT

This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

All Funds Expenditures by Department with Year-to-Year Changes			
ALL FUNDS EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Council/Legislative	\$1,358,428	\$1,537,103	13.15%
Civic Engagement	\$319,056	\$358,227	12.28%
City Manager	\$2,090,907	\$2,177,710	4.15%
Public Affairs	\$869,836	\$934,097	7.39%
Special Events	\$3,436,000	\$3,887,500	13.14%
City Clerk	\$607,484	\$643,571	5.94%
Finance	\$1,322,370	\$1,377,122	4.14%
Human Resources	\$1,216,942	\$1,305,828	7.30%
City Attorney	\$988,454	\$1,060,280	7.27%
Public Safety	\$40,028,134	\$42,522,013	6.23%
Code Enforcement	\$1,759,275	\$1,811,189	2.95%
Parks & Recreation	\$8,805,984	\$10,042,095	14.04%
Information Technology	\$2,390,683	\$2,911,883	21.80%
Procurement	\$526,632	\$551,626	4.75%
Public Works			
Fleet Management Division	\$2,504,647	\$2,875,372	14.80%
City Hall Maintenance Division	\$807,950	\$808,299	0.04%
Transportation Division	\$11,639,116	\$11,809,828	1.47%
Stormwater Division	\$7,546,520	\$7,711,313	2.18%
Planning & Zoning	\$792,712	\$935,513	18.01%
Building Services	\$4,833,548	\$3,980,495	-17.65%
Community Development	\$1,303,988	\$1,591,097	22.02%
Capital Improvement	\$7,191,285	\$7,547,287	4.95%
Non-Departmental			
General Administration	\$11,975,865	\$12,129,063	1.28%
Debt Service	\$11,292,717	\$11,246,333	-0.41%
Special Taxing District	\$724,493	\$739,160	2.02%
Impact Fees Fund	\$4,663,248	\$4,687,984	0.53%
TOTAL OPERATING EXPENSES	\$130,996,274	\$137,181,989	4.72%

(1)

(2)

(3)

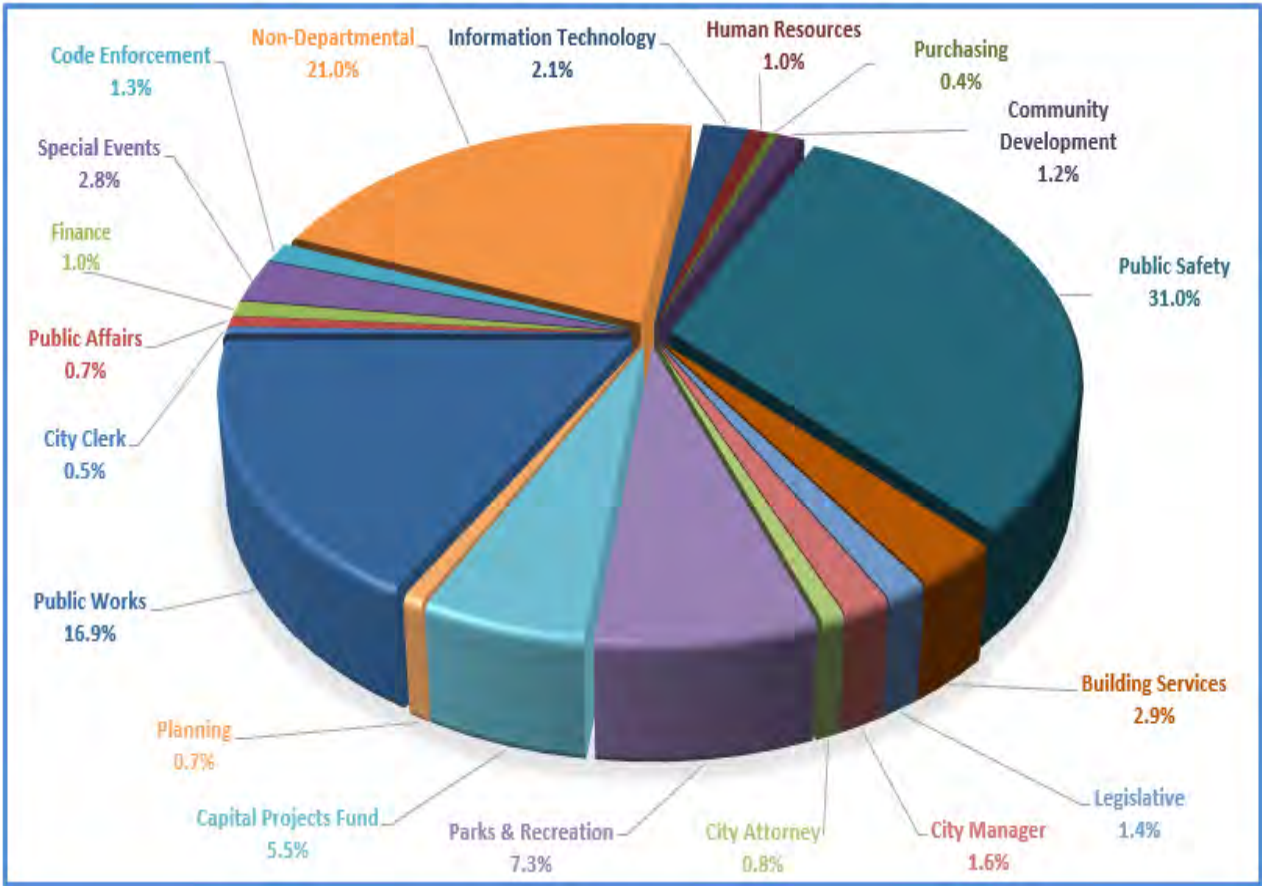
(4)

(5)

CHART NOTES

- (1) Increase in funding for FY22 signature special events such as Jazz in the Gardens
- (2) Increase attributed to funding for the operation of new facilities
- (3) A repayment to General Fund was completed in FY21
- (4) Increase in funds allocated to reserves for various capital projects
- (5) Increase in cost for general, auto and property insurance

ALL FUNDS: EXPENDITURES BY DEPARTMENT FOR FY 2021-2022



GENERAL FUND: REVENUE SUMMARY AND YEAR-TO-YEAR CHANGES

This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

General Fund Revenues by Source with Year-to-Year Changes				
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE	
Property Taxes	\$35,978,905	\$38,462,746	6.9%	(1)
Franchise Fees	\$4,146,062	\$4,935,000	19.0%	(2)
Intergovernmental Revenue	\$10,056,415	\$13,035,179	29.6%	(3)
Utility Taxes	\$10,682,676	\$10,810,861	1.2%	
Fines and Forfeitures	\$4,617,950	\$4,183,595	-9.4%	
Licenses, Fees & Permits	\$2,775,500	\$2,780,500	0.2%	
Charges for Services	\$6,915,166	\$7,677,347	11.0%	
Grants/Loans	\$124,971	\$64,971	-48.0%	
Miscellaneous	\$1,864,884	\$3,121,647	67.4%	
Interfund Transfers	\$2,974,425	\$1,696,668	-43.0%	(4)
TOTAL OPERATING REVENUES	\$80,136,954	\$86,768,514	8.3%	

CHART NOTES

- (1) Increase is attributed to 7.1% growth in taxable value for FY 2022
- (2) Increase in estimate for Electric Franchise fees
- (3) Increase in anticipated revenue to reflect pre-Covid-19 pandemic levels
- (4) Decrease is attributed to repayment of funds from the Development Services Fund being completed in FY21

GENERAL FUND: EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

General Fund Expenditures by Division with Year-to-Year Changes			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Council/Legislative	\$1,358,428	\$1,537,103	13.2%
Civic Engagement	\$319,056	\$358,227	12.3%
City Manager	\$1,398,319	\$1,485,122	6.2%
Public Affairs	\$869,836	\$934,097	7.4%
Special Events	\$3,436,000	\$3,887,500	13.1%
City Clerk	\$607,484	\$643,571	5.9%
Finance	\$1,322,370	\$1,377,122	4.1%
Human Resources	\$1,216,942	\$1,305,828	7.3%
City Attorney	\$988,454	\$1,060,280	7.3%
Planning & Zoning	\$792,712	\$935,513	18.0%
Public Safety	\$39,463,707	\$42,522,013	7.7%
Code Enforcement	\$1,759,275	\$1,811,189	3.0%
Parks & Recreation	\$8,398,594	\$9,634,705	14.7%
Gen. Services (IT, Fleet, Procurement & CH Maint)	\$6,229,912	\$7,147,180	14.7%
Non-Departmental	\$11,975,865	\$12,129,063	1.3%
TOTAL OPERATING EXPENDITURES	\$80,136,954	\$86,768,514	8.3%

CHART NOTES

- (1) Increase in funding for FY22 signature special events such as Jazz in the Gardens
- (2) Addition of a new position (Environmental Permit Coordinator)
- (3) Addition of new positions (4 Telecommunicator Trainees; 1 Accreditation Manager; and 4 Sergeants)
- (4) Reflects funding for new Senior Family Center facility

TRANSPORTATION FUND: REVENUE SUMMARY AND YEAR-TO-YEAR CHANGES

This table offers an overview of all Transportation Fund revenues. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, and right-of-way and associated expenditures.

Transportation Fund Revenues by Source with Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Fuel Taxes	\$2,089,838	\$2,132,724	2.1%
License, Fees & Payments	\$102,000	\$202,000	98.0%
Intergovernment Revenues	\$5,046,765	\$5,525,501	9.5%
Charges For Services	\$25,000	\$30,000	20.0%
Fines and Forfeitures	\$2,800	\$2,800	0.0%
Miscellaneous Revenues	\$114,900	\$64,900	-43.5%
Interfund Transfers	\$215,282	\$221,741	3.0%
Fund Balance	\$4,042,531	\$3,630,162	-10.2%
TOTAL OPERATING REVENUES	\$11,639,116	\$11,809,828	1.5%

CHART NOTES

- (1) Reflects increase in building permits revenues
- (2) Reflects increase in State Shared revenues
- (3) Attributed to projected decrease in interest revenues

TRANSPORTATION FUND: EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

This table offers an overview of all Transportation Fund expenditures. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, and right-of-way and associated areas.

Transportation Fund Expenditures by Division with Year-to-Year Changes			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Administration Division	\$1,478,766	\$1,887,611	27.6%
Keep Miami Gardens Beautiful	\$214,091	\$235,023	9.8%
Streets Division	\$1,981,188	\$2,324,236	17.3%
CITT - Transportation Capital Projects	\$6,507,324	\$5,833,221	-10.4%
CITT - Transit	\$1,457,747	\$1,529,737	4.9%
TOTAL OPERATING EXPENDITURES	\$11,639,116	\$11,809,828	1.5%

CHART NOTES

- (1) Attributed to increase in transfer to General Fund based on updated cost allocation calculations
- (2) Increased funding for operational supplies
- (3) Reflects decreased expenditures for infrastructure improvements, pavement management project, and sidewalk projects

GRANT FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The Grant Fund accounts for those revenues and expenditures that are funded by various Federal, State and Local grants.

This tables below offers an overview of the Grant Fund's Revenues and Expenditures.

Grant Fund Revenues by Source with Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
CDC Reach Rise Grant	\$692,588	\$692,588	—%
Children's Trust Grant	\$407,390	\$407,390	—%
Police Grants - UASI	\$508,026	\$0	(100.0)%
Police Grants - Byrne	\$56,401	\$0	(100.0)%
TOTAL OPERATING REVENUES	\$1,664,405	\$1,099,978	-33.9%

Grant Fund Expenditures by Division			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
CDC Reach Rise	\$692,588	\$692,588	—%
Children's Trust - YAS	\$282,150	\$282,150	—%
Children's Trust - YEN	\$125,240	\$125,240	—%
Police Grants - UASI	\$508,026	\$0	(100.0)%
Police Grants - Byrne	\$56,401	\$0	(100.0)%
TOTAL OPERATING EXPENDITURES	\$1,664,405	\$1,099,978	(33.9)%

DEVELOPMENT SERVICES FUND: REVENUE SUMMARY AND YEAR-TO-YEAR CHANGES

This table offers an overview of the Development Services Fund's Revenues. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

Development Services Fund Revenues by Source with Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
License, Fees & Payments	\$2,389,751	\$2,385,832	-0.2%
Charges For Services	\$359,410	\$358,978	-0.1%
Miscellaneous Revenues	\$11,759	\$11,759	—%
Fund Balance	\$2,072,628	\$1,223,926	-40.9%
TOTAL OPERATING REVENUES	\$4,833,548	\$3,980,495	-17.6%

CHART NOTES

- (1) Conservative projections on building activities for FY 2022
- (2) Use of fund balance to offset operational expenses

Development Services Fund Expenditures by Division			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Building Services	\$4,833,548	\$3,980,495	(17.6)%
TOTAL OPERATING EXPENDITURES	\$4,833,548	\$3,980,495	(17.6)%

CHART NOTES

- (1) Reimbursement to the General Fund for operating funds provided in previous years was completed in FY22

IMPACT FEE FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The Impact Fee Fund accounts for fees that are charged on new land development and also on the expansion, replacement or change of use of existing land uses. These fees are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community.

This tables below offers an overview of the Impact Fees Fund’s Revenues and Expenditures.

Impact Fee Fund Revenues by Source with Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Fund Balance	\$4,663,248	\$4,687,984	0.5%
TOTAL OPERATING REVENUES	\$4,663,248	\$4,687,984	0.5%

Impact Fees Fund Expenditures by Division			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Open Space/Parks Impact Fees	\$3,277,759	\$3,279,598	0.1%
Police Impact Fees	\$1,237,183	\$1,260,079	1.9%
Admin. Impact Fees	\$148,306	\$148,307	—%
TOTAL OPERATING EXPENDITURES	\$4,663,248	\$4,687,984	0.5%

SHIP FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The State Housing Initiatives Partnership program (SHIP) Fund accounts for state grant funding provided by Florida Housing. The program provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing.

This tables below offers an overview of the SHIP Fund’s Revenues and Expenditures.

SHIP Fund Revenues by Source Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Intergovernment Revenues	\$105,402	\$479,887	355.3%
TOTAL OPERATING REVENUES	\$105,402	\$479,887	355.3%

SHIP Fund Expenditures by Division Year-to-Year Changes			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
State Housing Initiative Program	\$105,402	\$479,887	355.3%
TOTAL OPERATING EXPENDITURES	\$105,402	\$479,887	355.3%

CDBG FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The Community Development Block Grant (CDBG) Fund accounts for federal grant funding provided by the the U.S. Department of Housing and Urban Development (HUD). The goal of the funding is to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

This tables below offers an overview of the CDBG Fund’s Revenues and Expenditures.

CDBG Fund Revenues by Source Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Intergovernment Revenues	\$1,098,576	\$1,111,210	1.2%
Fund Balance	\$100,010	\$0	(100.0)%
TOTAL OPERATING REVENUES	\$1,198,586	\$1,111,210	-7.3%

CDBG Fund Expenditures by Division Year-to-Year Changes			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Administrative and Programming	\$1,086,694	\$1,111,210	2.3%
HUD - Neighborhood Stabilization	\$80,356	\$0	(100.0)%
Direct Services Program	\$31,536	\$0	(100.0)%
TOTAL OPERATING EXPENDITURES	\$1,198,586	\$1,111,210	(7.3)%

SPECIAL TAXING DISTRICTS FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The Special Taxing Districts Fund provides for street light maintenance, enhancements and improve efficiency by the use of LED lighting. This fund utilizes special services through a non-ad valorem assessment.

This tables below offers an overview of the Special Taxing Districts Fund’s Revenues and Expenditures.

Special Taxing Districts Fund Revenues by Source Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Special Assessment - Charges for Public Service	\$724,493	\$739,160	2.0%
TOTAL OPERATING REVENUES	\$724,493	\$739,160	2.0%

Special Taxing Districts Fund Expenditures by Division Year-to-Year			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Special Lighting Districts	\$724,493	\$739,160	2.0%
TOTAL OPERATING EXPENDITURES	\$724,493	\$739,160	2.0%

DEBT SERVICE FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The Debt Service Fund was established to account for and pay the principal and interest on the City's various debt issues. Funds are received by inter-fund transfers from the various operating funds in proportion to the equipment or facilities purchased for them.

This tables below offers an overview of the Debt Service Districts Fund's Revenues and Expenditures.

Debt Service Fund Revenues by Source Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Ad Valorem Taxes	\$3,963,080	\$3,960,268	(0.1)%
Interfund Transfer - General Fund	\$980,522	\$978,020	(0.3)%
Interfund Transfer - Transportation Adm	\$389,972	\$389,454	(0.1)%
Interfund Transfer - Capital Projects	\$5,959,143	\$5,918,591	(0.7)%
TOTAL OPERATING REVENUES	\$11,292,717	\$11,246,333	(0.4)%

Debt Service Fund Expenditures by Division Year-to-Year Changes			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Debt Service Payments	\$11,292,610	\$11,246,333	(0.4)%
Professional Services	\$107	\$0	(100.0)%
TOTAL OPERATING EXPENDITURES	\$11,292,717	\$11,246,333	(0.4)%

CAPITAL PROJECTS FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

This tables offers an overview of the Capital Projects Districts Fund's Revenues and Expenditures.

Capital Project Fund Revenues by Source Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Miscellaneous Revenues	\$1,019,514	\$925,036	(9.3)%
Interfund Transfer - General Fund	\$5,403,516	\$6,622,251	22.6%
Fund Balance	\$768,255	\$0	(100.0)%
TOTAL OPERATING REVENUES	\$7,191,285	\$7,547,287	5.0%

Capital Project Fund Expenditures by Division Year-to-Year Changes			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Capital Projects Operations	\$6,717,262	\$6,543,787	(2.6)%
Professional Services	\$3,500	\$3,500	—%
Working Capital Reserve	\$470,523	\$1,000,000	112.5%
TOTAL OPERATING EXPENDITURES	\$7,191,285	\$7,547,287	5.0%

STORMWATER UTILITY FUND – REVENUE & EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

The Stormwater Utility Fund was created to account for the revenues and expenditures associated with the City's Stormwater Utility. Revenues to this fund come from a Stormwater assessment against all property in the City as well as from grants for specific projects.

This tables below offers an overview of the Stormwater Utility Fund's Revenues and Expenditures.

Stormwater Utility Fund Revenues by Source Year-to-Year Changes			
REVENUES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
License, Fees & Payments	\$35,000	\$35,000	—%
Charges For Services	\$5,180,116	\$5,552,990	7.2%
Miscellaneous Revenues	\$25,000	\$25,000	—%
Fund Balance	\$2,306,404	\$2,098,323	(9.0)%
TOTAL OPERATING REVENUES	\$7,546,520	\$7,711,313	2.2%

Stormwater Utility Fund Expenditures by Division Year-to-Year			
EXPENDITURES	BUDGET FY 2021	BUDGET FY 2022	% CHANGE
Storm Water - Operations	\$3,075,002	\$3,048,044	(0.9)%
Storm Water - Engineering	\$4,471,518	\$4,663,269	4.3%
TOTAL OPERATING EXPENDITURES	\$7,546,520	\$7,711,313	2.2%



All Funds Budget Summary

ALL FUNDS BUDGET SUMMARY FY 2020 - FY 2022			
	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	\$	13,953,076	\$ 11,640,395
REVENUES - ALL FUNDS			
Property Taxes	\$37,057,237	\$39,941,985	\$42,423,014
Franchise Fees	\$2,469,387	\$4,146,062	\$4,935,000
Intergovernmental Revenue	\$18,697,833	\$16,307,158	\$20,151,777
Utility Taxes	\$11,267,300	\$10,682,676	\$10,810,861
Fuel Taxes	\$2,002,844	\$2,089,838	\$2,132,724
Fines and Forfeitures	\$5,570,446	\$4,620,750	\$4,186,395
Licenses & Permits & Fees	\$9,268,090	\$6,026,744	\$6,142,492
Miscellaneous	\$69,465,611	\$3,036,057	\$4,148,342
Charges for Services	\$10,489,296	\$12,479,692	\$13,619,315
Grants and Loans	\$5,492,609	\$1,789,376	\$1,164,949
Interfund Transfers	\$19,900,703	\$15,922,860	\$15,826,725
TOTAL REVENUES - ALL FUNDS	\$191,681,356	\$117,043,198	\$125,541,594
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$191,681,356	\$130,996,274	\$137,181,989
EXPENDITURES - ALL FUNDS			
Council/Legislative	\$1,163,007	\$1,358,428	\$1,537,103
Civic Engagement	\$41,604	\$319,056	\$358,227
City Manager	\$1,356,420	\$1,398,319	\$1,485,122
Public Affairs	\$691,467	\$869,836	\$934,097
Special Events	\$4,231,948	\$3,436,000	\$3,887,500
City Clerk	\$577,123	\$607,484	\$643,571
Finance	\$934,424	\$1,322,370	\$1,377,122
Human Resources	\$1,120,091	\$1,216,942	\$1,305,828
City Attorney	\$673,875	\$988,454	\$1,060,280
School Crossing Guard	\$567,724	\$553,662	\$547,496
Police	\$37,953,760	\$38,910,045	\$41,974,518
Code Enforcement	\$1,534,603	\$1,759,275	\$1,811,189
Parks & Recreation	\$6,023,006	\$8,398,594	\$9,634,705
Procurement	\$478,972	\$526,632	\$551,626
Information Technology	\$2,500,844	\$2,390,683	\$2,911,883
Fleet	\$2,890,652	\$2,504,647	\$2,875,372
City Hall Maintenance	\$841,043	\$807,950	\$808,299
Non-Departmental	\$11,380,450	\$11,975,865	\$12,129,063
Public Works	\$6,944,968	\$11,639,116	\$11,809,828
Planning	\$578,058	\$792,712	\$935,513
Building	\$2,681,176	\$4,833,548	\$3,980,495
Capital Projects	\$11,913,005	\$7,191,285	\$7,547,287
State Housing Initiative Program	\$194,619	\$105,402	\$479,887
Grants	\$16,036,395	\$1,664,405	\$1,099,978
Special Taxing Districts	\$532,652	\$724,493	\$739,160
Community Development Block Grant	\$1,409,732	\$1,086,694	\$1,111,210
Stormwater Operations	\$3,360,966	\$7,546,520	\$7,711,313
Debt Service	\$19,206,026	\$11,292,610	\$11,246,333
TOTAL EXPENDITURES - ALL FUNDS	\$138,135,086	\$130,996,274	\$137,181,989



Budget Details By Fund

BUDGET DETAIL BY FUND

For financial purposes, the City conducts its operations from various accounting entities called "Funds." Each Fund is treated as a 'business' and is designed to operate quasi- independently from the other funds. The City's current operating funds are: The General Fund; the Transportation Fund; the Development Services Fund; the Special Revenue Fund; the Capital Projects Fund, the Stormwater Utility Fund, the CDBG Grant Fund, the SHIP Grant Fund and the Debt Service Fund.

The General Fund is the principal fund through which the City conducts business. Its activities are supported and complemented by the other operating funds. Each of the various Funds has its own revenue sources and undertakes expenditures relative to their stated purpose. They may "purchase" various needed services from one or more of the other City Funds, or may provide administrative oversight to the other funds for a cost. Monies can only move between the Funds under certain circumstances as outlined in the City's Charter, financial policies and/or the adopted budget ordinance.

General Fund revenues are collected by the City and by Miami-Dade County and the State of Florida on behalf of the City. Revenue estimates are prepared in several ways. First, some revenue estimates are prepared by staff based on historical collection data for such revenues as Business Tax Licenses, Solid Waste Franchise, Gas Franchise, Certificates of Use and local fees and charges. Finally, certain revenue estimates are provided by the State such as revenue sharing, half cent sales tax and telecommunication services tax.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. General budgeting principles dictate the use of caution in revenue prediction and that approach has been used by staff to develop the estimates herein. Where little historical data exists, a general 1-2% increase in the revenue has been used. Property taxes are budgeted at 95% which is required by the Florida Statute.

HISTORICAL CITYWIDE REVENUES BY FUND

ALL FUNDS REVENUES					
FUND	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
General Fund	\$74,418,773	\$78,053,257	\$87,382,742	\$80,136,954	\$86,768,514
Transportation Fund	\$8,835,837	\$9,079,224	\$8,150,490	\$11,639,116	\$11,809,828
Grant Fund	\$288,847	\$16,232,440	\$2,241,672	\$1,664,405	\$1,099,978
SHIP Fund	\$353,676	\$114,733	\$313,133	\$105,402	\$479,887
CDBG Fund	\$794,169	\$1,723,920	\$3,348,818	\$1,198,586	\$1,111,210
Dev Services Fund	\$5,815,525	\$6,154,041	\$5,692,388	\$4,833,548	\$3,980,495
Impact Fee Fund	\$363,568	\$1,247,760	\$1,054,565	\$4,663,248	\$4,687,984
Special Taxing Dist Fund	\$0	\$619,396	\$503,924	\$724,493	\$739,160
Debt Service Fund	\$19,055,151	\$19,300,037	\$67,301,698	\$11,292,717	\$11,246,333
Capital Projects Fund	\$7,602,934	\$7,855,889	\$22,461,861	\$7,191,285	\$7,547,287
Stormwater Fund	\$5,291,738	\$5,233,112	\$5,470,693	\$7,546,520	\$7,711,313
TOTAL REVENUE	\$122,820,218	\$145,613,809	\$203,921,984	\$130,996,274	\$137,181,989



General Fund

The City of Miami Gardens, Florida

GENERAL FUND OVERVIEW

The General Fund, is the main operating fund for the City of Miami Gardens. It provides for services not specifically funded in the City's other funds including public safety, parks and recreation, code compliance, and planning and zoning. The General Fund also funds administrative offices such as the Legislative Office, the City Manager's Office, the City Clerk's Office, the City Attorney's Office, Human Resources, Financial Services and Information Technology.

The majority of resources for the General Fund are provided by taxes. Other receipts that are not allocated by law or contractual agreement to other funds are also accounted for in this fund. The General Fund budget for FY 2022 totals \$86,768,514, an increase of \$6,631,560 from that of the previous fiscal year.

GENERAL FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Ad Valorem Taxes	\$28,224,880	\$30,496,660	\$32,823,228	\$35,978,905	\$38,462,746
Franchise Fees	\$3,801,953	\$3,682,186	\$2,469,387	\$4,146,062	\$4,935,000
Utility Taxes	\$10,750,222	\$10,830,782	\$11,267,300	\$10,682,676	\$10,810,861
License, Fees & Permits	\$2,458,390	\$2,498,237	\$2,497,038	\$2,775,500	\$2,780,500
Intergov'tal Revenue	\$11,886,705	\$12,080,135	\$10,797,700	\$10,056,415	\$13,035,179
Interfund Transfers	\$1,192,650	\$1,225,430	\$12,083,450	\$2,974,425	\$1,696,668
Charges for Services	\$7,401,592	\$6,990,126	\$4,849,609	\$6,915,166	\$7,677,347
Fines and Forfeitures	\$5,350,952	\$6,729,060	\$5,569,201	\$4,617,950	\$4,183,595
Miscellaneous	\$2,606,002	\$2,714,533	\$1,760,520	\$1,864,884	\$3,121,647
Grants & Loans	\$745,427	\$806,107	\$3,265,310	\$124,971	\$64,971
TOTAL REVENUE	\$74,418,773	\$78,053,257	\$87,382,742	\$80,136,954	\$86,768,514

GENERAL FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$43,760,011	\$49,343,287	\$51,848,337	\$53,900,041	\$57,921,886
Operating Expenses	\$16,029,797	\$18,150,283	\$16,521,668	\$17,466,968	\$19,897,343
Capital Outlay	\$493,446	\$731,947	\$257,706	\$236,365	\$330,365
Non-Operating Expenses	\$134,000	\$13,000	\$8,000	\$2,149,542	\$1,018,649
Interfund Transfers	\$13,302,034	\$7,294,040	\$6,560,693	\$6,384,038	\$7,600,271
TOTAL EXPENDITURES	\$73,719,288	\$75,532,557	\$75,196,405	\$80,136,954	\$86,768,514

ANALYSIS

In FY 2014 the City Council adopted an operating millage rate of 6.9363. The FY 2022 adopted budget is balanced at the same rate of 6.9363, making this the ninth year the millage rate has remained the same.

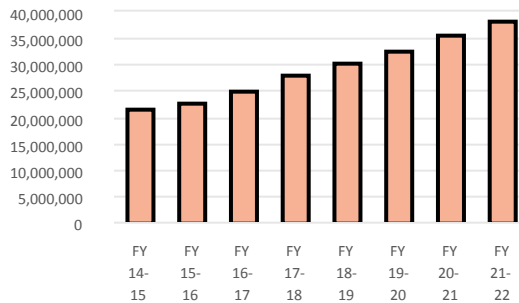
The FY 2022 taxable value is 7.1% higher than the FY 2021 certified taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2022, which are projected to increase to pre-Covid-19 pandemic levels.

GENERAL FUND EXPENDITURE BY DIVISION FOR FY 2021-2022



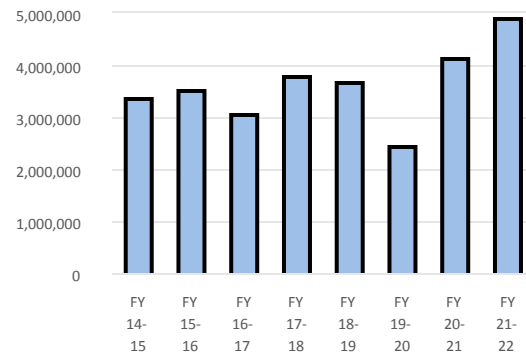
MAJOR REVENUES

AD VALOREM TAX RECEIPTS HISTORY



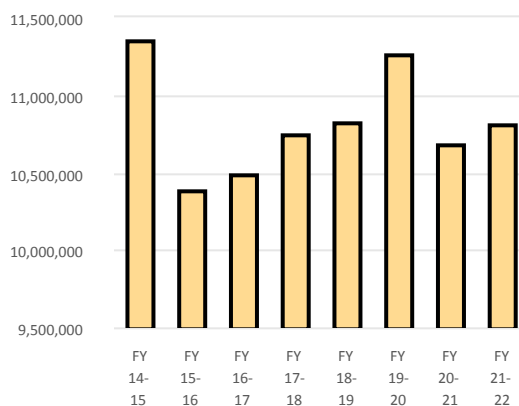
Since FY 14, the City has been levying at 6.9363 mill. FY 21-22 reflects an increase of 7.1% in taxable value, and the proposed millage rate is 6.9363, the same as previous eight (8) years

FRANCHISE FEE RECEIPTS HISTORY



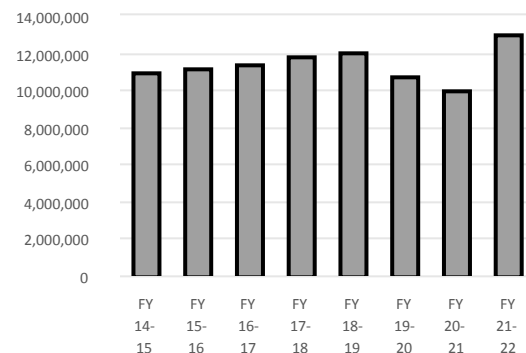
Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. The decrease in FY 16-17 can be attributed to lower consumption and higher property tax paid by FPL reducing the franchise fee.

UTILITY TAX RECEIPTS HISTORY



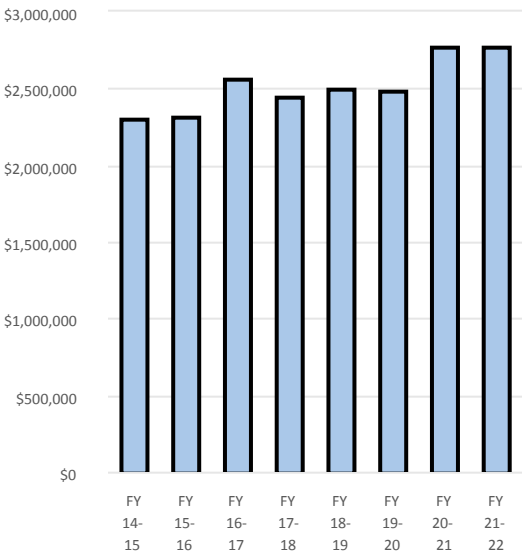
The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka, Miami-Dade County and North Miami Beach. Also included in this category is the Communication Service Tax. The spike in FY-15 is attributed to an audit performed by the State on the Communication Service Tax of which the City received over \$1 million in retro taxes.

INTERGOVERNMENTAL REVENUE RECEIPTS HISTORY



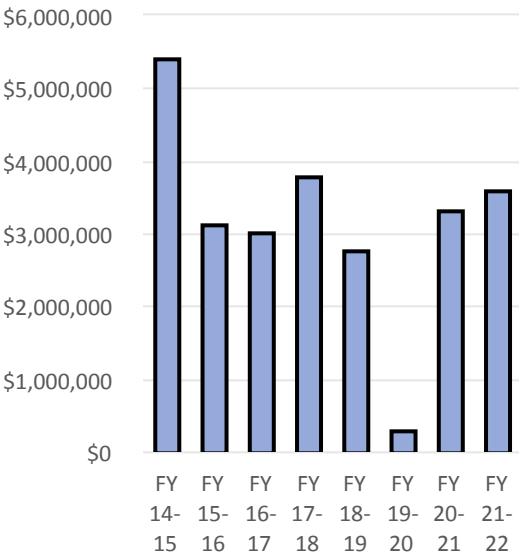
Next to property taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 76.2% of which stays in the General Fund and 23.8% goes to the Transportation Fund by State law), and from the State Half-Cent Sales Tax. State Revenue for FY 21-22 are anticipated to increase to pre-COVID-19 pandemic levels.

LICENSES AND PERMITS REVENUE HISTORY



Permits covered in this category include Alarm Permits, Landlord Permit fees and Business Licenses and Planning & Zoning fees. These fees are fairly steady with only a small impact over the short run from economic changes. Revenues for FY 21-22 are anticipated to remain in line with that of the previous year.

CULTURAL & RECREATIONAL REVENUE HISTORY



Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY 13 increase in revenues is attributed to the opening of the Betty T. Ferguson Community Center. Revenues for FY 19-20 and FY 20-21 were significantly decreased given the cancellation of many events as a result of the COVID-19 pandemic, particularly the City's signature event Jazz in the Gardens which was cancelled for both fiscal years.



Transportation Fund

The City of Miami Gardens, Florida

TRANSPORTATION FUND OVERVIEW

The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, and right-of-way and associated expenditures.

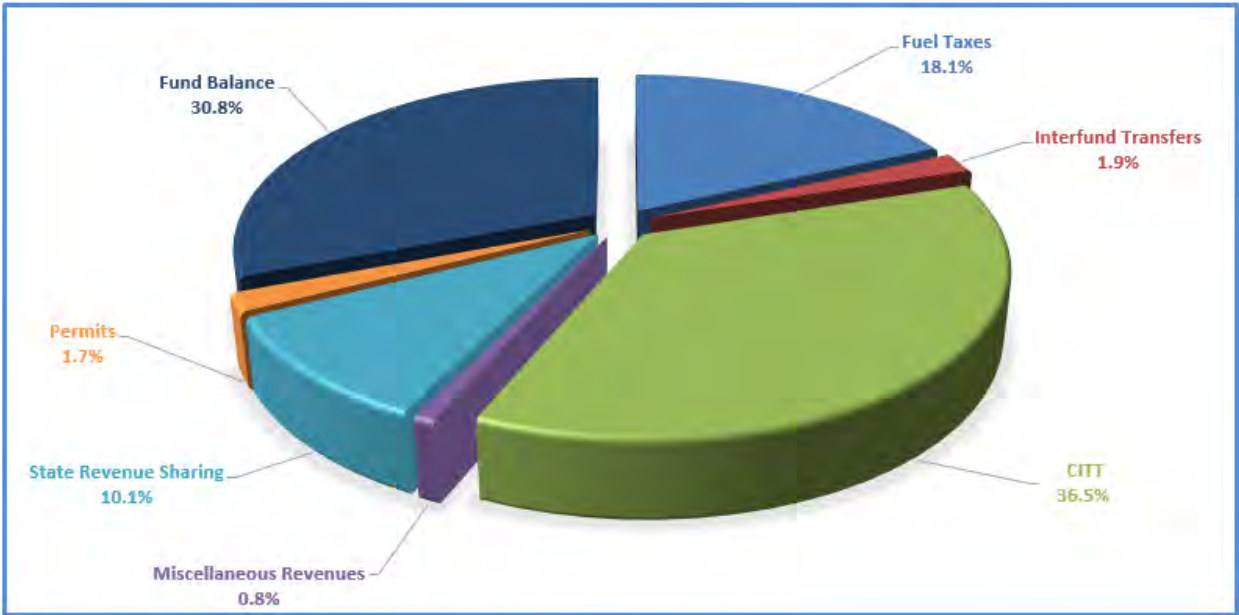
TRANSPORTATION FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
1 st Local Option Fuel Tax	\$1,628,262	\$1,663,393	\$1,454,992	\$1,510,388	\$1,543,222
2 nd Local Option Fuel Tax	\$624,501	\$638,066	\$547,852	\$579,450	\$589,502
CITT	\$4,737,286	\$4,846,211	\$4,248,977	\$4,300,000	\$4,300,000
Banners	\$6,325	\$0	\$0	\$2,000	\$2,000
Intergov'tal Revenue	\$31,360	\$31,360	\$31,360	\$31,358	\$31,358
State Revenue Sharing	\$886,434	\$864,397	\$729,798	\$715,407	\$1,194,143
Public Works' Permits	\$459,117	\$455,604	\$261,271	\$100,000	\$200,000
Other	\$462,552	\$580,192	\$405,654	\$357,982	\$319,441
Reappropriated Fund Balance	\$0	\$0	\$0	\$4,042,531	\$3,630,162
TOTAL REVENUES	\$8,835,837	\$9,079,224	\$8,150,490	\$11,639,116	\$11,809,828

TRANSPORTATION FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$2,288,511	\$2,541,067	\$2,594,918	\$2,755,396	\$3,026,967
Operating Expenses	\$1,427,497	\$1,608,964	\$1,669,698	\$1,719,218	\$1,988,753
Capital Outlay	\$1,562,619	\$1,885,626	\$3,631,097	\$6,338,776	\$5,598,608
Interfund Transfers	\$788,899	\$806,103	\$817,431	\$825,726	\$1,195,500
TOTAL EXPENDITURES	\$6,067,526	\$6,841,760	\$8,713,144	\$11,639,116	\$11,809,828

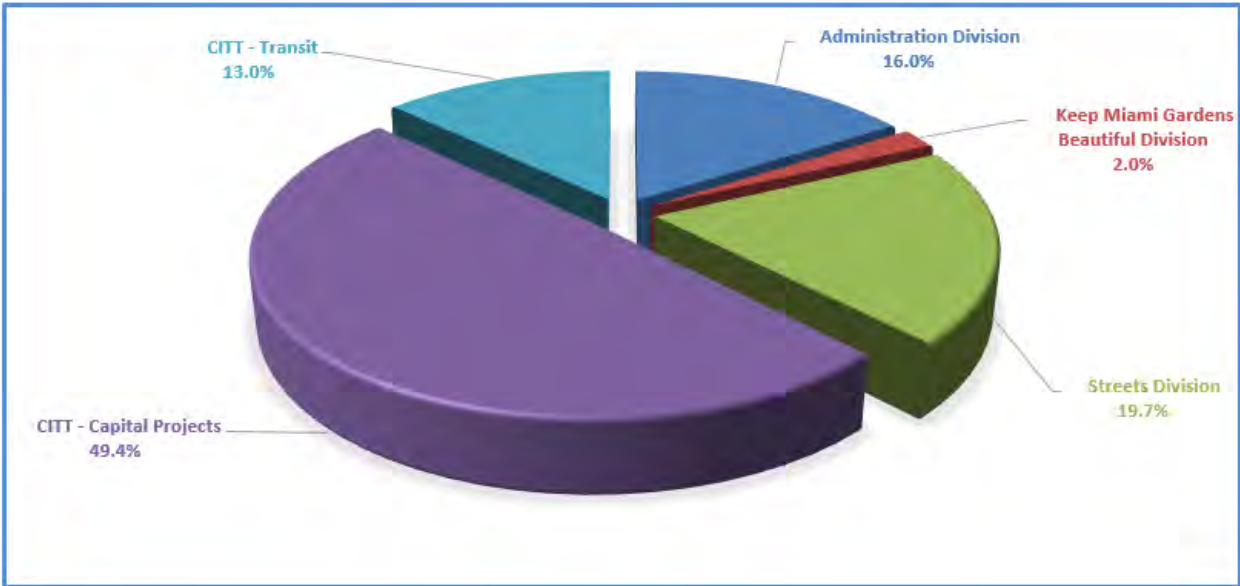
ANALYSIS

Transportation Fund revenues are generally very steady and predictable. The main sources of revenue are Local Option Gas Tax, State Revenue Sharing and CITT. Miami-Dade County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust. The funding is derived from the ½ cent sales tax. There was a one-time settlement distributed in FY 2012 for the City's previous year's share. Effective FY 2013, the City has since received its share of revenue based on population.

TRANSPORTATION FUND REVENUE BY SOURCE FOR FY 2021-2022



TRANSPORTATION FUND EXPENDITURES BY DIVISION FOR FY 2021-2022





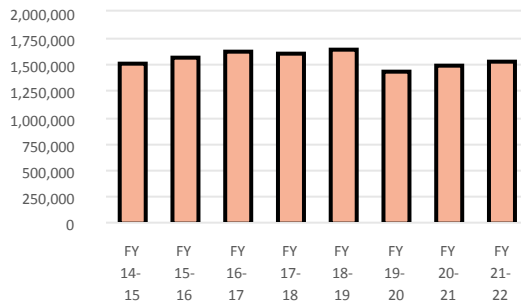
MIAMI GARDENS TRANSIT PROGRAM BUS



BUNCHE PARK SIDEWALK REPAIRS BEFORE AND AFTER

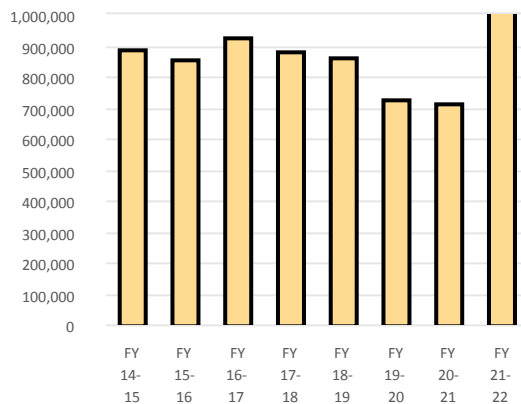
MAJOR REVENUES

1ST LOCAL OPTION FUEL TAX HISTORY



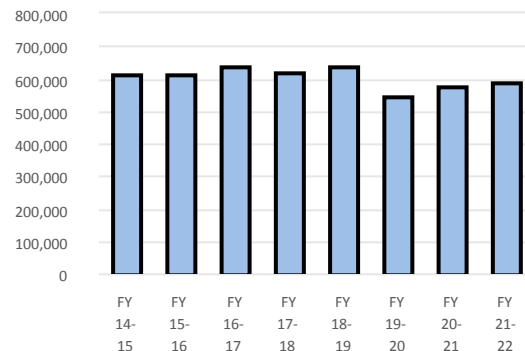
The State authorizes several gas taxes to support transportation operation at the local government level. The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

STATE REVENUE SHARING RECEIPTS HISTORY



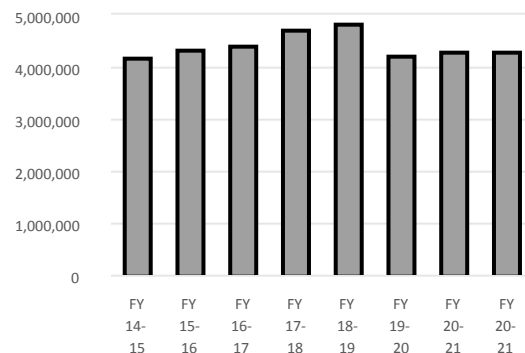
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes.

2ND LOCAL OPTION FUEL TAX HISTORY



The State authorizes several gas taxes to support transportation operation at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis.

CITT (1/2 CENT SALES TAX SURCHARGE) RECEIPTS HISTORY



In 2002, Miami-Dade County held a referendum to raise the general sales tax by ½ cent and to dedicate this additional revenue to funding transportation needs. As part of the process, the County entered into agreements with all then existing cities to share this revenue if it passed. The County would keep 80% and the cities would share 20%. Even though the original resolution establishing this arrangement stated that if new cities came along, they would negotiate with the County for their proportionate share. Three cities have incorporated since that date and the County has refused to negotiate in good faith with any of them (Miami Gardens, Doral and Cutler Bay).

Revenue received under this tax must be used by the cities for transportation purposes only. At least 20% must be used for transit-related purposes and the balance can be used for other transportation needs.



Grant Fund

The City of Miami Gardens, Florida

GRANT FUND OVERVIEW

The Grant Fund accounts for those revenues and expenditures that are funded by various Federal, State and Local grants.

For FY 2022, this fund is inclusive of funding awarded through the Department of Human Services, Centers for Disease Control and Prevention (CDC) and the Children's Trust of Miami-Dade County.

GRANT FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Health Community Partnership Grant Program	\$148,374	\$155,575	\$118,764	\$0	\$0
CDC Reach Grant	\$0	\$544,257	\$592,842	\$692,588	\$692,588
Alliance for Healthier Generation	\$0	\$4,000	\$0	\$0	\$0
Health Procurement Ordinance	\$0	\$0	\$2,000	\$0	\$0
Children's Trust Grant	\$0	\$170,968	\$212,540	\$407,390	\$407,390
Police Grants - US Dept. of Justice	\$0	\$0	\$0	\$508,026	\$0
Police Grants - Byrne	\$0	\$110,833	\$186	\$56,401	\$0
Police Grants - UASI	\$118,652	\$113,200	\$113,197	\$0	\$0
FDOT Pedestrian Bridge/Tunnel	\$3,959	\$14,941,563	\$1,132,796	\$0	\$0
FDOT - Rdwy Assessment Study	\$1,436	\$82,325	\$69,347	\$0	\$0
US Department of Transportation	\$15,439	\$103,208	\$0	\$0	\$0
Urban Forestry Grant	\$988	\$6,512	\$0	\$0	\$0
TOTAL REVENUES	\$288,847	\$16,232,440	\$2,241,672	\$1,664,405	\$1,099,978

GRANT FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$104,892	\$334,655	\$404,762	\$568,100	\$561,226
Operating Expenses	\$63,867	\$1,343,807	\$783,445	\$588,279	\$538,752
Capital Outlay	\$113,197	\$14,549,978	\$1,053,466	\$508,026	\$0
TOTAL EXPENDITURES	\$281,956	\$16,228,440	\$2,241,672	\$1,664,405	\$1,099,978



SHIP Fund

The City of Miami Gardens, Florida

SHIP FUND OVERVIEW

The State Housing Initiatives Partnership program (SHIP) Fund accounts for state grant funding provided by Florida Housing. The program provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing.

SHIP FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Intergovernmental Revenues	\$347,571	\$114,733	\$313,133	\$105,402	\$479,887
Miscellaneous Revenues	\$6,105	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$353,676	\$114,733	\$313,133	\$105,402	\$479,887

SHIP FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$104,892	\$334,655	\$404,762	\$568,100	\$561,226
Operating Expenses	\$63,867	\$1,343,807	\$783,445	\$588,279	\$538,752
Capital Outlay	\$113,197	\$14,549,978	\$1,053,466	\$508,026	\$0
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$291,824
TOTAL EXPENDITURES	\$90,643	\$194,619	\$250,451	\$105,402	\$479,887



CDBG Fund

The City of Miami Gardens, Florida

CDBG FUND OVERVIEW

The Community Development Block Grant (CDBG) Fund accounts for federal grant funding provided by the the U.S. Department of Housing and Urban Development (HUD). The goal of the funding is to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

CDBG FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Intergovernmental Revenues	\$794,169	\$1,723,920	\$3,348,818	\$1,098,576	\$1,111,210
Fund Balance	\$0	\$0	\$0	\$100,010	\$0
TOTAL REVENUES	\$794,169	\$1,723,920	\$3,348,818	\$1,198,586	\$1,111,210

CDBG FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$242,740	\$176,163	\$222,881	\$322,586	\$199,536
Operating Expenses	\$493,083	\$844,442	\$1,025,208	\$126,000	\$104,206
Capital Outlay	\$0	\$656,604	\$1,874,320	\$750,000	\$807,468
TOTAL EXPENDITURES	\$735,823	\$1,677,210	\$3,122,409	\$1,198,586	\$1,111,210



Development Services Fund

The City of Miami Gardens, Florida

DEVELOPMENT SERVICES FUND OVERVIEW

The Development Services Fund revenues are derived primarily from user fees and are used to fund activities of the Building Services Division. General economic forecasts for the South Florida vicinity are used to adjust revenue estimates up or down, depending on trends.

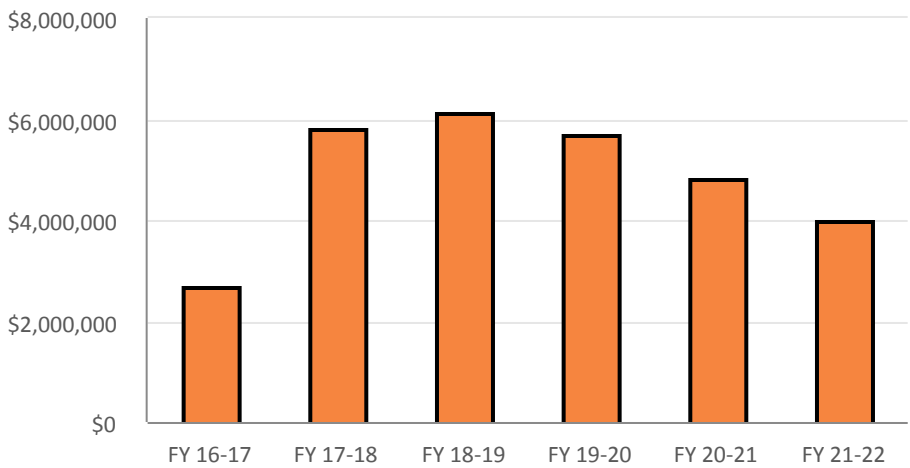
DEVELOPMENT SERVICES FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Building Permits	\$5,043,379	\$5,186,196	\$4,941,717	\$2,389,751	\$2,385,832
Charges for Services	\$722,577	\$872,771	\$703,020	\$359,410	\$358,978
Miscellaneous Revenues	\$49,570	\$95,074	\$47,651	\$11,759	\$11,759
Re-appropriated Fund Balance	\$0	\$0	\$0	\$2,072,628	\$1,223,926
TOTAL REVENUES	\$5,815,525	\$6,154,041	\$5,692,388	\$4,833,548	\$3,980,495

DEVELOPMENT SERVICES FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,192,034	\$1,572,989	\$2,039,574	\$2,008,576	\$2,537,830
Operating Expenses	\$584,852	\$526,157	\$434,049	\$498,013	\$687,149
Capital Outlay	\$0	\$50,210	\$195,020	\$88,388	\$88,388
Interfund Transfers	\$419,242	\$431,819	\$444,775	\$553,483	\$667,128
Non-Operating Expenses	\$100,000	\$100,000	\$592,509	\$1,685,088	\$0
TOTAL EXPENDITURES	\$2,296,128	\$2,681,176	\$3,705,927	\$4,833,548	\$3,980,495

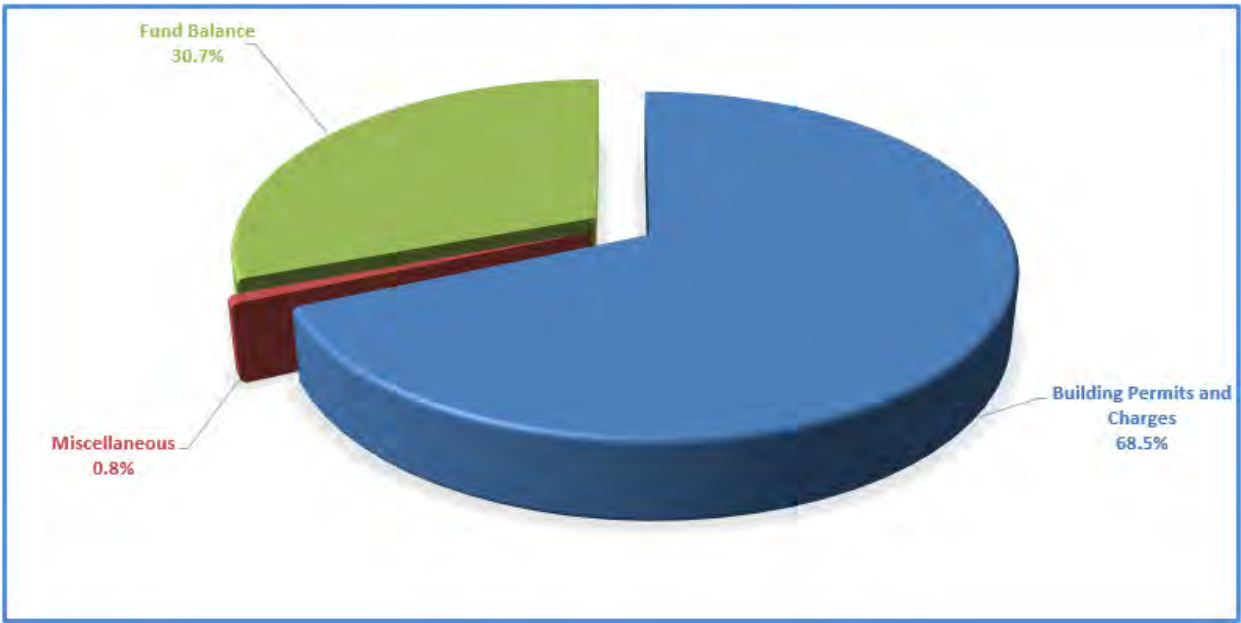
ANALYSIS

The Development Services Fund has experienced some very good years of revenue generation starting in FY 2017-2018. In the past, the department had experienced a slowdown in the local building community, which led to a decrease in revenue. In return, the General Fund had to provide subsidy for a couple of years.

HISTORY OF DEVELOPMENT SERVICES FUND REVENUE

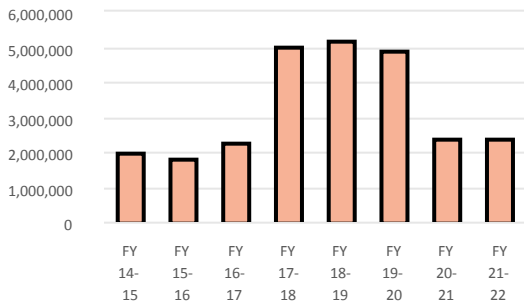


DEVELOPMENT SERVICES FUND REVENUE BY SOURCE FOR FY 2021-2022



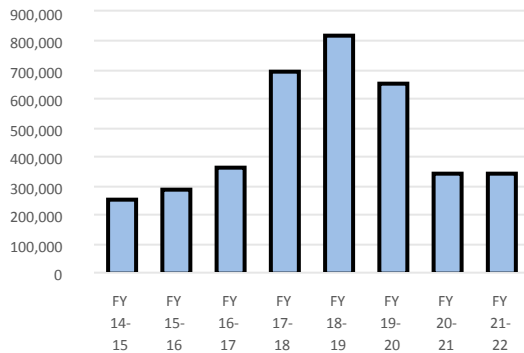
MAJOR REVENUES

BUILDING FEES RECEIPTS HISTORY



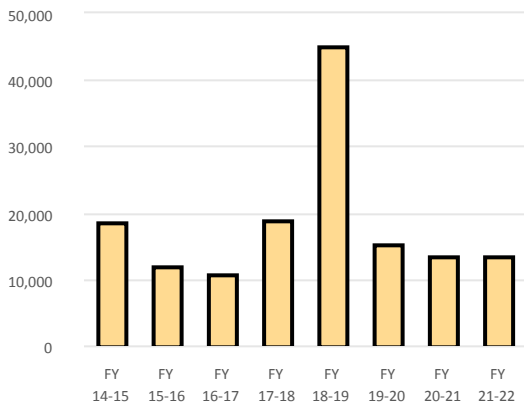
The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

TECHNOLOGY SURCHARGE RECEIPTS HISTORY



The State authorizes several gas taxes to support transportation operation at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis.

UNSAFE STRUCTURES CHARGES HISTORY



In compliance with the Florida Building Code, National Electrical Code, and Miami Gardens Code, Chapter 28, certain expenses (such as Initiation and processing fee for all work without a permit and all Unsafe Structures cases after given ninety (90) days to comply) are recovered from necessary Building Services Division enforcement and/or demolitions.

Impact Fee Fund

IMPACT FEES FUND OVERVIEW

Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses and are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community. They can only be used for new services or capital expenditures designed to serve this new population or business. The City of Miami Gardens, through Miami-Dade County, levies several impact fees. These include impact fees for Law Enforcement, Parks Open Space and Parks Improvements. Also included is a General Administration Fee that is assessed as part of the fees.

- Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services. This includes Commercial, Industrial and Residential.
- Parks and Recreation Open Space impact fees are imposed upon all land uses that create an impact on City parks.
- Parks and Recreation Improvement impact fees are imposed upon all land uses that create an impact on City parks.
- Admin Fees - In addition to the above impact fees, Miami-Dade County levies impact fees on development within the City including Road and School impact fees.

IMPACT FEES FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Open Space/Parks Impact	\$60,855	\$800,769	\$628,670	\$3,277,759	\$3,279,598
Police Impact Fees	\$299,041	\$417,530	\$380,257	\$1,237,183	\$1,260,079
Admin. Impact Fees	\$3,672	\$29,460	\$45,638	\$148,306	\$148,307
TOTAL IMPACT FEES FUND	\$363,568	\$1,247,760	\$1,054,565	\$4,663,248	\$4,687,984

IMPACT FEES FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Open Space/Parks Impact	\$0	\$0	\$0	\$3,277,759	\$3,279,598
Police Impact Fees	\$0	\$0	\$0	\$1,237,183	\$1,260,079
Admin. Impact Fees	\$0	\$0	\$0	\$148,306	\$148,307
TOTAL IMPACT FEES FUND	\$0	\$0	\$0	\$4,663,248	\$4,687,984



Special Taxing District Fund

The City of Miami Gardens, Florida

SPECIAL TAXING DISTRICTS FUND OVERVIEW

The Special Taxing Districts Fund was transferred from the County to the City in FY 2019 to become the governing body for the Maintenance and Street Light Special Taxing District. This fund provides special services through a non-ad valorem assessment. Each district listed below is assessed a fee to help improve areas that need extra lighting due to insufficient light intensity. The fund provides street light maintenance, enhancements and improved efficiency by the use of LED lighting.

SPECIAL TAXING DISTRICT FUND REVENUES				
REVENUES	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Crestview	\$61,044	\$55,825	\$57,570	\$57,568
Bunche Park	\$55,860	\$54,090	\$55,818	\$55,792
Scott Lake Manor	\$55,926	\$49,344	\$50,895	\$50,895
Scott Lake Manor East	\$154,998	\$128,907	\$133,861	\$133,861
Andover	\$25,666	\$22,466	\$24,309	\$23,209
Stoneybrook	\$8,357	\$9,314	\$9,585	\$9,585
Westwood Manor	\$7,013	\$5,353	\$5,500	\$5,500
Miami Gardens	\$28,919	\$25,655	\$26,384	\$26,384
Peachtree Lane	\$7,604	\$5,271	\$5,459	\$5,459
Lake Lucerne	\$20,965	\$19,058	\$19,884	\$19,884
Andover First Addition	\$18,266	\$16,061	\$18,677	\$16,609
Liberty Homes	\$28,258	\$412	\$30,692	\$30,692
Riverdale	\$19,025	\$291	\$20,769	\$20,769
Rolling Oaks	\$7,209	\$9,131	\$10,069	\$10,069
Venetian Acres	\$9,307	\$9,041	\$9,906	\$9,676
North Dade Country Club	\$62,970	\$56,725	\$58,829	\$57,565
Bunche Park South	\$17,201	\$15,394	\$15,711	\$15,711
Greendale	\$8,154	\$6,044	\$6,232	\$6,232
Jordan's Landing	\$22,653	\$15,543	\$16,108	\$16,108
Sunshine State Industrial Park	\$0	\$0	\$50,414	\$50,414
Air Park Industrial	\$0	\$0	\$4,604	\$4,604
Palmetto Lakes Industrial	\$0	\$0	\$57,933	\$57,583
MDPD Subdivision	\$0	\$0	\$1,735	\$1,735
Park Center Business	\$0	\$0	\$2,515	\$2,515
Lakes of Tuscany	\$0	\$0	\$14,997	\$14,997
Golden Glades	\$0	\$0	\$16,037	\$16,037
Air Park Industrial Maint	\$0	\$0	\$0	\$19,707
TOTAL REVENUES	\$619,396	\$503,924	\$724,493	\$739,160

SPECIAL TAXING DISTRICT FUND EXPENDITURES				
EXPENDITURES	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Crestview	\$44,299	\$42,775	\$57,570	\$57,568
Bunche Park	\$47,172	\$44,410	\$55,818	\$55,792
Scott Lake Manor	\$52,561	\$48,887	\$50,895	\$50,895
Scott Lake Manor East	\$131,768	\$117,533	\$133,861	\$133,861
Andover	\$26,279	\$28,038	\$24,309	\$23,209
Stoneybrook	\$8,784	\$6,725	\$9,585	\$9,585
Westwood Manor	\$6,560	\$5,023	\$5,500	\$5,500
Miami Gardens	\$27,841	\$24,977	\$26,384	\$26,384
Peachtree Lane	\$8,162	\$6,294	\$5,459	\$5,459
Lake Lucerne	\$20,933	\$17,928	\$19,884	\$19,884
Andover First Addition	\$11,808	\$288	\$18,677	\$16,609
Liberty Homes	\$23,214	\$20,183	\$30,692	\$30,692
Riverdale	\$12,763	\$13,650	\$20,769	\$20,769
Rolling Oaks	\$12,574	\$11,283	\$10,069	\$10,069
Venetian Acres	\$9,420	\$7,583	\$9,906	\$9,676
North Dade Country Club	\$59,722	\$56,619	\$58,829	\$57,565
Bunche Park South	\$7,728	\$11,868	\$15,711	\$15,711
Greendale	\$10,254	\$4,957	\$6,232	\$6,232
Jordan's Landing	\$10,811	\$279	\$16,108	\$16,108
Sunshine State Industrial Park	\$0	\$0	\$50,414	\$50,414
Air Park Industrial	\$0	\$0	\$4,604	\$4,604
Palmetto Lakes Industrial	\$0	\$0	\$57,933	\$57,583
MDPD Subdivision	\$0	\$0	\$1,735	\$1,735
Park Center Business	\$0	\$0	\$2,515	\$2,515
Lakes of Tuscany	\$0	\$0	\$14,997	\$14,997
Golden Glades	\$0	\$0	\$16,037	\$16,037
Air Park Industrial Maint	\$0	\$0	\$0	\$19,707
TOTAL EXPENDITURES	\$532,652	\$469,300	\$724,493	\$739,160

Debt Service Fund

DEBT SERVICE FUND OVERVIEW

The Debt Service Fund was created in FY 2008 to provide transparency to the City's debt issues. User Departments make internal transfers into the Debt Service Fund in the amount of their pro-rata share of various bond issues; the payments to the bond holders are made from here.

The Debt Service Fund was established to account for and pay the principal and interest on the City's various debt issues. Funds are received by inter-fund transfers from the various operating funds in proportion to the equipment or facilities purchased for them.

The use of the Debt Service Fund provides additional transparency to the general public as to the City's bonded indebtedness. Also, included in the fund are capital lease payments for equipment financed in this manner. There is no staff in this fund.

DEBT SERVICE FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Property Tax	\$4,280,119	\$4,262,467	\$4,234,009	\$3,963,080	\$3,960,268
Transfers-In	\$14,775,032	\$8,089,762	\$12,362,689	\$7,329,637	\$7,286,065
Miscellaneous Revenues	\$0	\$6,947,807	\$50,705,000	\$0	\$0
TOTAL REVENUES	\$19,055,151	\$19,300,037	\$67,301,698	\$11,292,717	\$11,246,333

DEBT SERVICE FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Debt Service	\$19,097,328	\$19,206,026	\$58,651,245	\$11,292,610	\$11,246,333
TOTAL EXPENDITURES	\$19,097,328	\$19,206,026	\$58,651,245	\$11,292,610	\$11,246,333

ANALYSIS

The Debt Service Fund was started mid-year in FY 2008. The decrease for FY 2021 can be attributed to the Series 2009B \$8,800,000 Taxable Land Acquisition Revenue Bonds being paid off during FY 2018.



Capital Projects Fund

The City of Miami Gardens, Florida

CAPITAL PROJECTS FUND OVERVIEW

The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year capital projects. Capital expenditures are defined as amounts expended for fixed asset acquisitions and improvements. Generally, an asset is considered a capital expenditure if over \$5,000 with an expected life of 3 years or more.

The Division of Capital Improvement Projects is responsible for the planning, coordination, execution, supervision of all construction related capital projects in the City and for the administration of all capital funds.

Revenues in the Capital Projects Fund are determined by the secured grants and proposed or prior bond issues. For the past few years, the Division has been busy with the City Hall Project, and parks improvements. In late FY 2014, the City issued a \$60,000,000 General Obligation Bond, therefore, the Division will be busy with many projects in the coming few years. Any unspent bond proceeds of the projects will be automatically carried forward to the next fiscal year. The Five Year CIP plan will provide details of when the projects will be implemented.

CAPITAL PROJECTS FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Transfers-In	\$5,346,828	\$5,636,563	\$5,577,299	\$5,403,516	\$6,622,251
Grants	\$63,482	\$25,272	\$174,295	\$0	\$0
Impact Fees	\$2,192,624	\$2,194,054	\$16,710,267	\$1,019,514	\$925,036
Re-appropriated Fund Balance	\$0	\$0	\$0	\$768,255	\$0
TOTAL REVENUES	\$7,602,934	\$7,855,889	\$22,461,861	\$7,191,285	\$7,547,287

CAPITAL PROJECTS FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$421,206	\$646,832	\$556,999	\$725,980	\$598,754
Operating Expenses	\$8,432	\$14,803	\$106,596	\$32,839	\$27,142
Capital Outlay	\$111,497	\$42,272	\$354,911	\$2,800	\$2,800
Interfund Transfers	\$6,432,945	\$6,040,261	\$21,320,112	\$5,959,143	\$5,918,591
Non-Operating Expenses	\$0	\$0	\$0	\$470,523	\$1,000,000
TOTAL EXPENDITURES	\$6,974,079	\$6,744,168	\$22,338,618	\$7,191,285	\$7,547,287



Buccaneer Park



Buccaneer Park Mega Soaker



Betty T. Ferguson field's artificial turf



Buccaneer Park Mega Soaker



North Dade Optimist Park Bleachers



Norwood Park



Stormwater Fund

The City of Miami Gardens, Florida

STORMWATER UTILITY FUND OVERVIEW

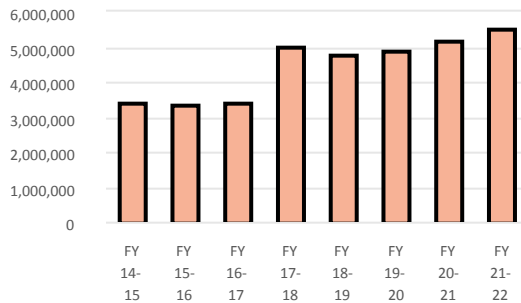
The Stormwater Utility Fund was created to account for the revenues and expenditures associated with the City's Stormwater Utility. Revenues to this fund come from a Stormwater assessment against all property in the City as well as from grants for specific projects. Assessments are determined by a property's total number of Equivalent Residential Units (ERUs). Each ERU represents 1,548 square feet of impervious surface. The rate is \$4 per ERU per month. Revenue is based on a count of existing ERUs adjusted for estimated new construction coming on-line during the fiscal year. Actual work and supervision of the Utility's employees are handled by the Public Works Department.

STORMWATER UTILITY FUND REVENUES					
REVENUE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Stormwater Fees	\$5,090,553	\$4,885,142	\$4,934,517	\$5,215,116	\$5,587,990
Grant	\$0	\$214,632	\$476,175	\$0	\$0
Other	\$201,185	\$133,339	\$60,000	\$25,000	\$25,000
Re-appropriated Retained Earnings	\$0	\$0	\$0	\$2,306,404	\$2,098,323
TOTAL REVENUES	\$5,291,738	\$5,233,112	\$5,470,693	\$7,546,520	\$7,711,313

STORMWATER UTILITY FUND EXPENDITURES					
EXPENDITURE TYPE	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$787,297	\$941,876	\$1,013,064	\$1,005,558	\$1,079,506
Operating Expenses	\$1,510,377	\$1,676,566	\$1,752,476	\$1,151,569	\$1,220,197
Capital Outlay	\$9,680	\$48,666	\$0	\$4,245,017	\$4,334,044
Debt Service	\$225,958	\$211,403	\$196,355	\$632,537	\$632,331
Interfund Transfers	\$468,403	\$482,455	\$496,930	\$511,839	\$445,235
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,001,715	\$3,360,966	\$3,458,824	\$7,546,520	\$7,711,313

MAJOR REVENUES

STORMWATER UTILITY FEES HISTORY

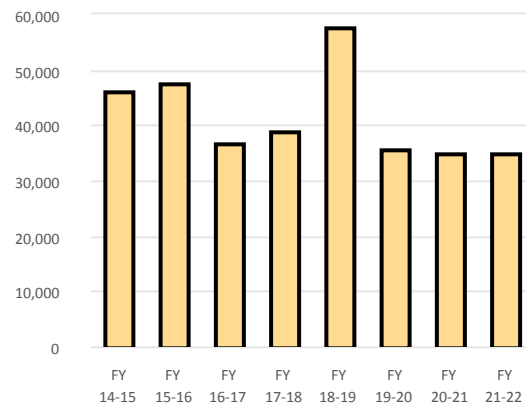


United States Environmental Protection Agency (USEPA) has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES) Permit Program through efficient operations and the use of Best Management Practices (BMP).

In order to implement such a program, the State of Florida has authorized local governments to establish stormwater utilities and to charge a fee such as necessary to cover the costs of such a program. Miami-Dade County initially established a stormwater utility for the Miami-Gardens area. In April of 2006, the City assumed management of the utility through its own ordinance and interlocal agreement with the County.

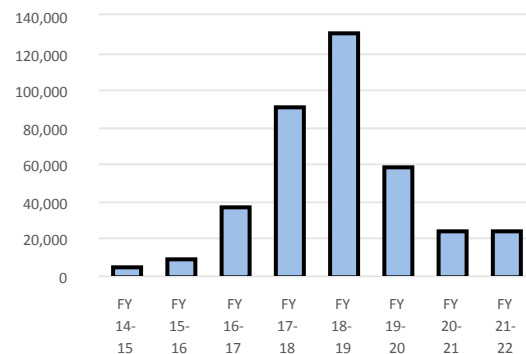
Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of \$6.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

STORMWATER PERMIT FEES HISTORY



As part of the requirements the City must comply with in order to participate in the National Flood Insurance Program is a plan review process for all new construction and substantial improvements. The floodplain fees are designed to cover the costs of administering this program to comply with the federal regulations. Fees are charged upon application for a qualifying process, either to the developer or to the resident.

INTEREST INCOME RECEIPTS HISTORY

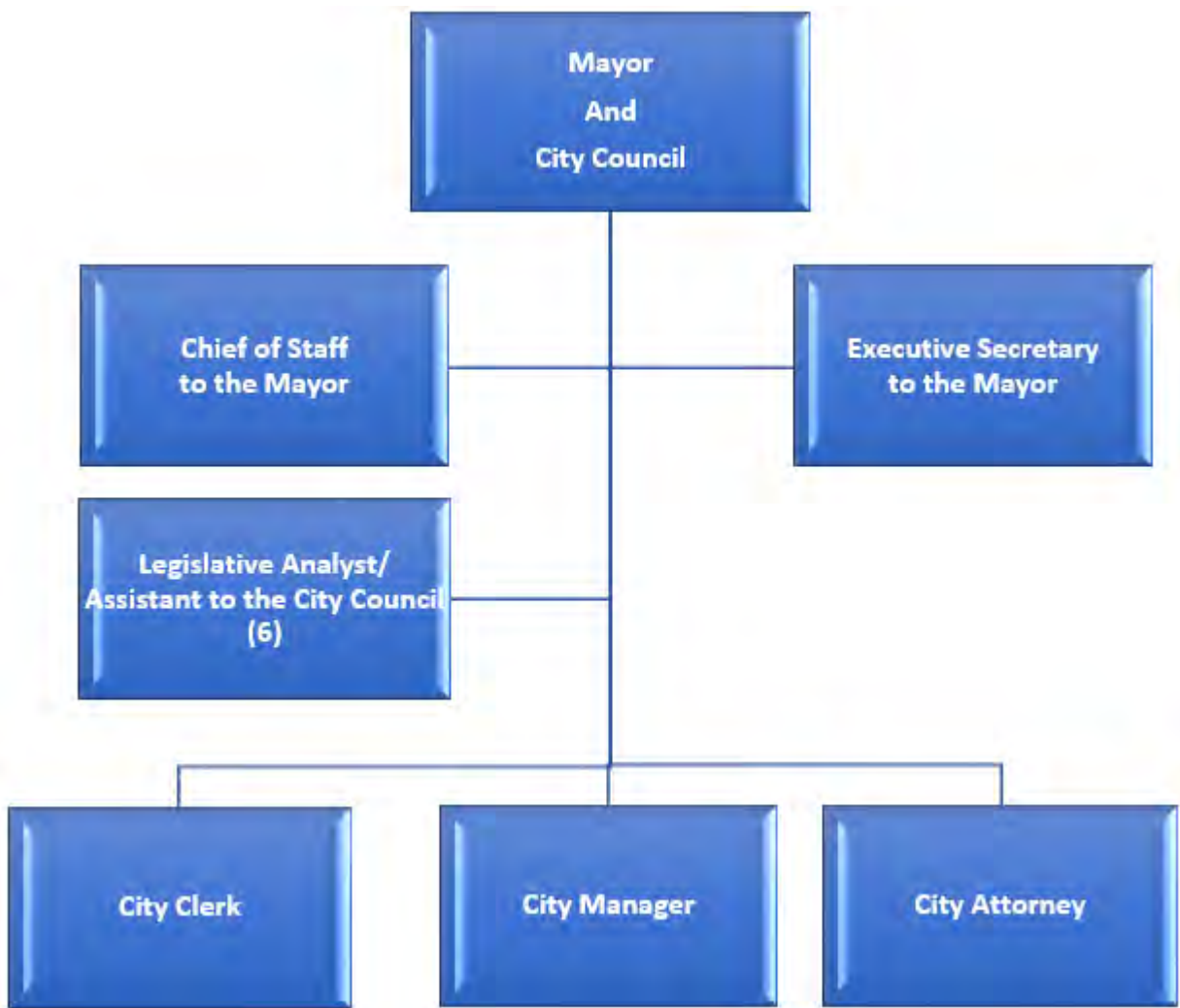


This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 2008, the City began allocating earned interest to the various operating funds in proportion to their participation in pooled cash.



Department / Offices

LEGISLATIVE DEPARTMENT



LEGISLATIVE DEPARTMENT

MISSION

The Legislative Department accounts for the activities of the Mayor, City Council and associated support staff. The Mayor and City Council provide policy leadership for the City and perform other duties as prescribed in the City of Miami Gardens' Charter and applicable state law. The Mayor and City Council are considered officials and not employees of the City and thus, are not counted in the overall employment data.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Legislative Analyst/Asst. to the City Council	6.00	4.00	6.00
Executive Assistant to the Mayor	1.00	1.00	0.00
Chief of Staff to the Mayor	0.00	0.00	1.00
Legislative Aide to the Mayor	1.00	1.00	1.00
TOTAL STAFFING	8.00	6.00	8.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$639,949	\$761,413	\$738,485	\$1,000,106	\$1,197,003
Operating Expenses	\$424,995	\$401,595	\$300,890	\$358,322	\$340,100
TOTAL EXPENDITURES	\$1,064,944	\$1,163,007	\$1,039,375	\$1,358,428	\$1,537,103

ANALYSIS

The priorities for the Council for FY 2022 will be strategic planning and to provide guidance on the City's economic development plans.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

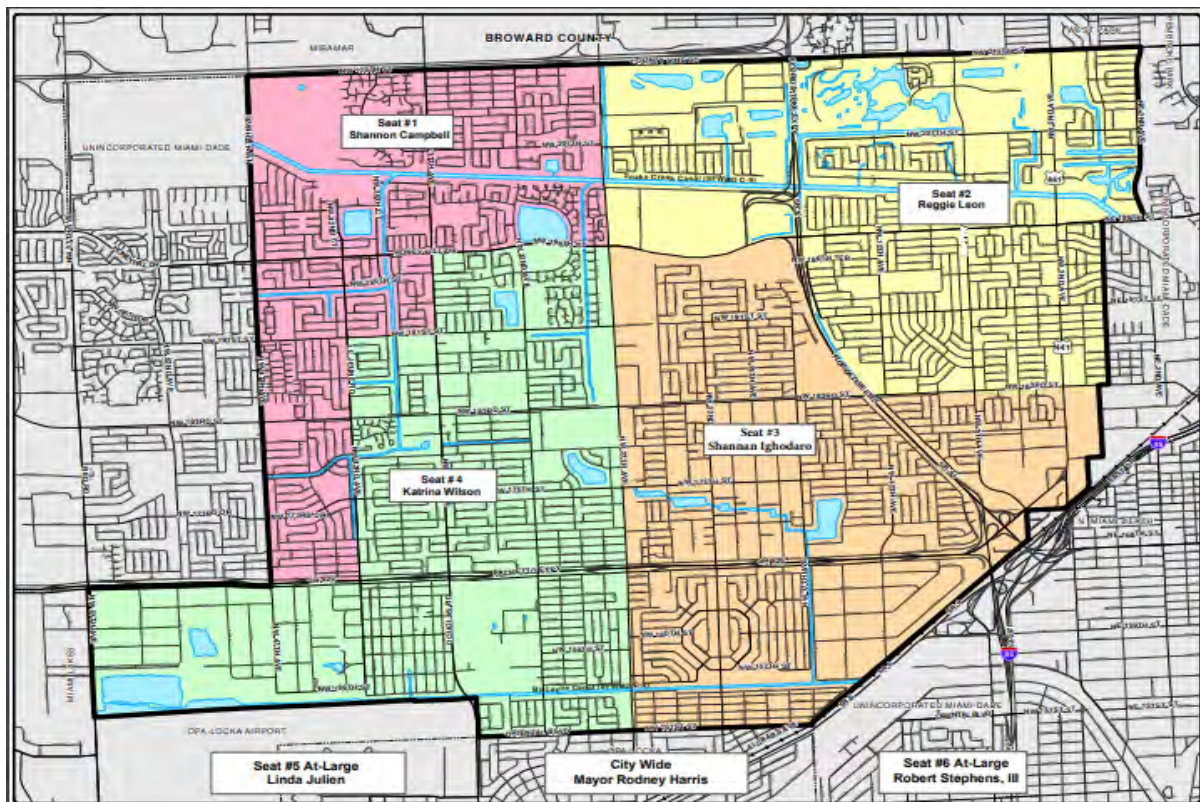
FY 2021-2022 Goals and Objectives

Strategic Planning.

Oversight and direction of the expenditure of bond proceeds.

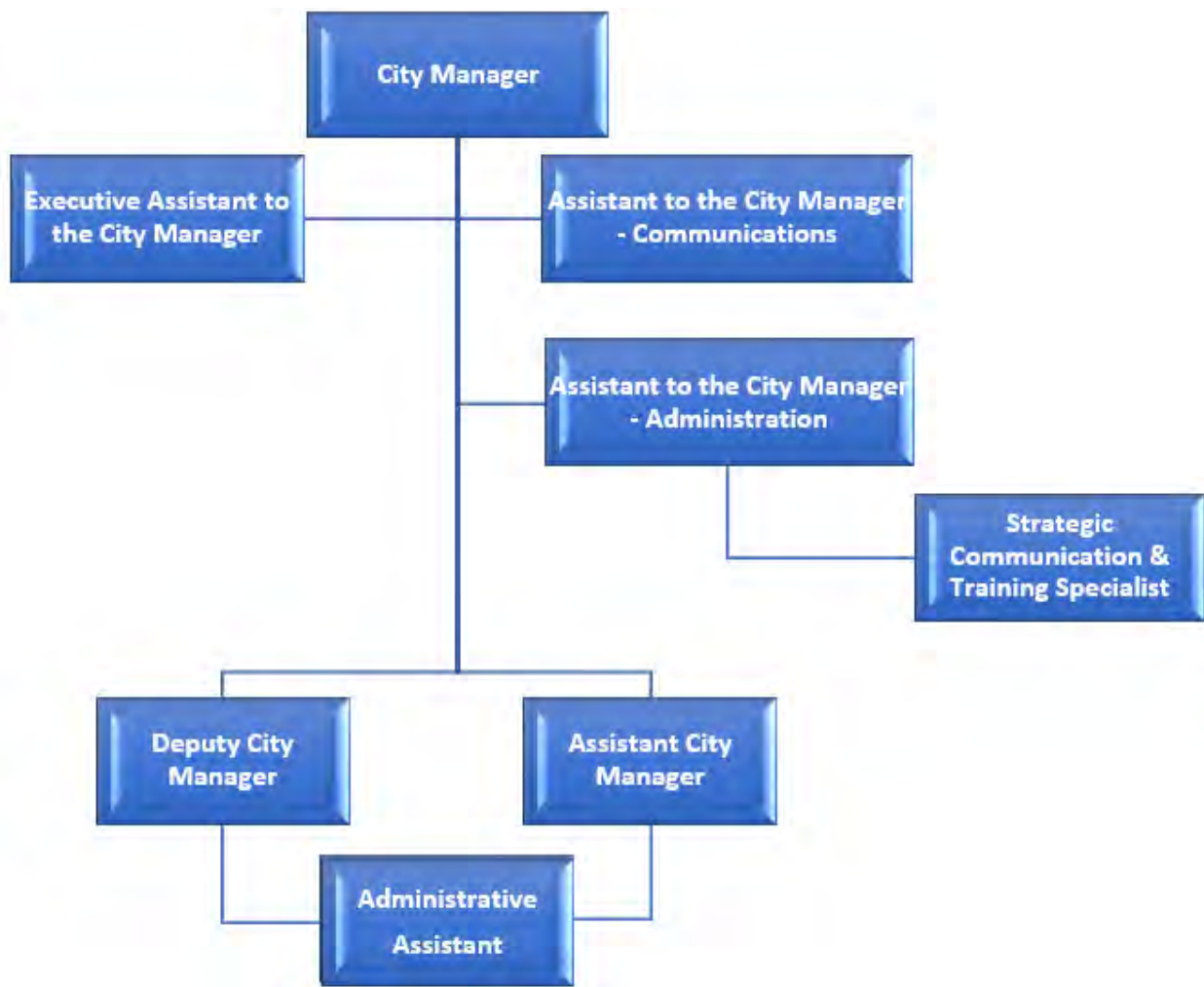
Provide guidance on the City's economic development plans.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Hold Budget Awareness meetings.	Number of forums held.	3	3	3
Adopt annual City operating plans.	Complete by September 30, of each year.	Completed on September 25, 2019	Completed on September 23, 2020	To be Completed on September 22, 2021



City Council Boundary Map

OFFICE OF THE CITY MANAGER



OFFICE OF THE CITY MANAGER

MISSION

The Office of the City Manager's budget accounts for the activities of the City Manager, Deputy City Manager, Assistant City Manager, and an Assistant to the City Manager. The City Manager is responsible for the day-to-day operation of the City through the various City Departments including staffing, preparing and administering the City budget, and recommending policy alternatives to the Mayor and City Council. The City Manager is appointed by the Mayor, confirmed by the City Council and reports to the Mayor and City Council.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
City Manager	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant to the City Manager	0.75	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00
Strategic Administrative Officer	1.00	0.00	0.00
Economic Development Representative	1.00	0.00	0.00
Strategic Communication & Training Specialist	1.00	1.00	1.00
TOTAL STAFFING	8.75	7.00	7.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,278,361	\$1,248,310	\$1,354,085	\$1,284,873	\$1,353,816
Operating Expenses	\$135,362	\$108,110	\$148,433	\$113,446	\$131,306
TOTAL EXPENDITURES	\$1,413,723	\$1,356,420	\$1,502,519	\$1,398,319	\$1,485,122

ANALYSIS

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. The increase in personnel costs is attributed to a 4% salary increase for all staff.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Completed sale of the 35-acre City owned land for economic development

Advanced projects included in the Bond Implementation Plan

- Bunche Park (May 2021)
- Cloverleaf Groundbreaking (June 2021)
- Senior Family Center (July 2021)
- Andover Park Groundbreaking (July 2021)

The City's taxable value increased to 7.1%.

FY 2021-2022 Goals and Objectives

Advance projects included in the Bond Implementation Plan

Increase the City's overall financial capacity

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Submit budget to Council as per City's Charter	Submit budget to Council before July 31 of each year.	Submit to Council on July 24, 2019	Submit as per budget calendar and prior to July 31	Submit as per budget calendar and prior to July 31
Conduct budget special meetings.	Number of workshops conducted	1	1	1
Customer Concerns	Percentage of customer concerns processed and closed.	100%	100%	100%

HEALTH & HUMAN SERVICES - CDC REACH RISE PROJECT

MISSION

The City of Miami Gardens was awarded a five-year (2018-2023) grant from the Department of Human Services, Centers for Disease Control and Prevention (CDC), Racial and Ethnic Approaches to Community Health (REACH) in an effort to support the work of Live Healthy Miami Gardens (LHMG).

This 5-year CDC program is designed to improve health, prevent chronic diseases, and reduce health disparities among racial and ethnic populations with the highest risk, or burden, of chronic disease. The REACH project will align with the practices promoted by the CDC's National Center for Chronic Disease Prevention and Health Promotion program.

The goal of the project is to reduce chronic disease cases and deaths in Miami Gardens by increasing resident access of preventive and primary care resources, increasing the supply of and demand for healthy local foods, and transforming built and social environments to sustain improved physical activity levels and nutrition quality.

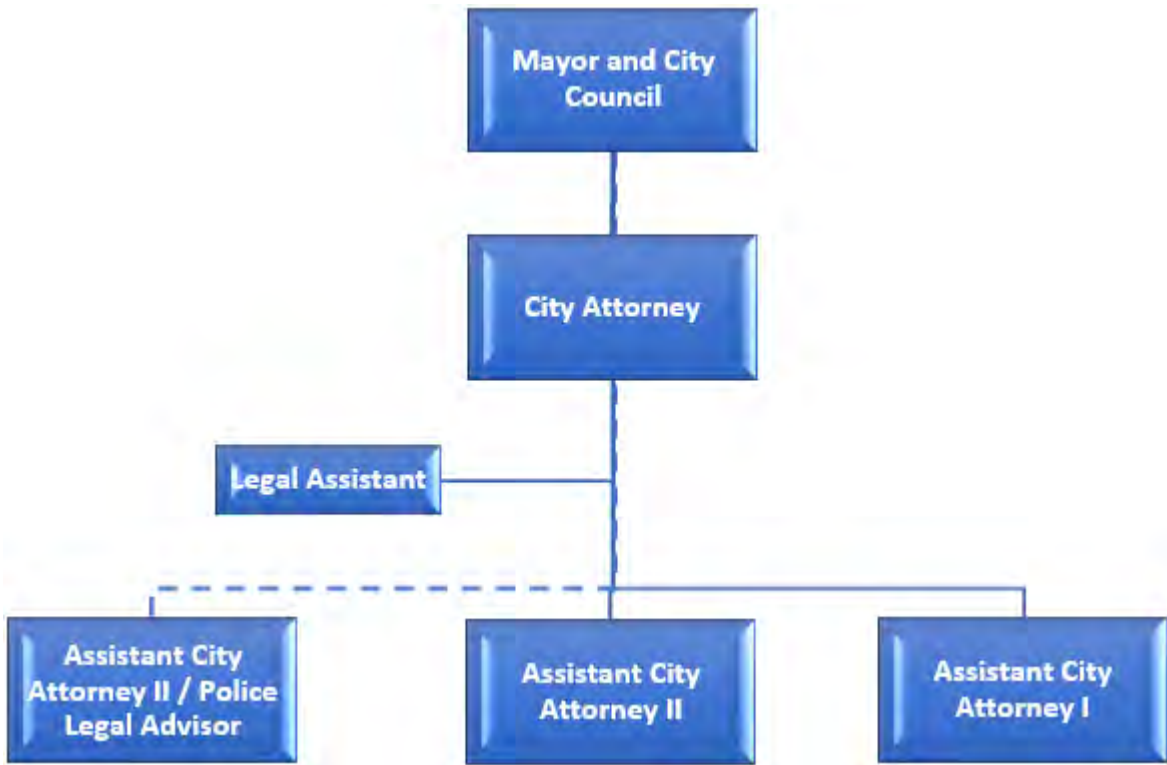
STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Administrative Assistant	0.80	0.80	0.80
Program Director	1.00	1.00	1.00
Program Associate	1.00	1.00	1.00
TOTAL STAFFING	2.80	2.80	2.80

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$130,613	\$193,227	\$209,343	\$242,464
Operating Expenses	\$0	\$413,644	\$399,614	\$483,245	\$450,124
TOTAL DIVISION	\$0	\$544,257	\$592,842	\$692,588	\$692,588

ANALYSIS

The project's five-year (2018-2023) goal for Miami Gardens is to measurably reduce chronic disease cases and deaths, by a) increasing resident access of preventive and primary care resources, b) increasing supply of and demand for healthy local foods, and c) transforming built and social environments to sustain improved physical activity levels and nutrition quality.

OFFICE OF THE CITY ATTORNEY



OFFICE OF THE CITY ATTORNEY

MISSION

The Office of the City Attorney provides full legal service to the City in all legal areas. The Office interprets drafts and administers City ordinances, and contracts; represents the City in litigation matters, real estate transactions and land use matters. Moreover, this Office provides general legal advice to the City on various matters, including, but not limited to, contractual, business, municipal labor relations, civil service rights, bond issues, planning and zoning, code enforcement and community redevelopment. The Police Legal Advisor also provides full legal support to the City's Police Department.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
City Attorney	1.00	1.00	1.00
Assistant City Attorney II	0.00	0.00	1.00
Assistant City Attorney I	0.00	0.00	1.00
Assistant City Attorney	1.00	1.00	0.00
Legal Assistant	1.00	1.00	1.00
TOTAL STAFFING	3.00	3.00	4.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$514,323	\$514,324	\$565,576	\$697,004	\$767,830
Operating Expenses	\$168,269	\$159,551	\$112,039	\$291,450	\$292,450
TOTAL EXPENDITURES	\$682,593	\$673,875	\$677,615	\$988,454	\$1,060,280

ANALYSIS

The Office of the City Attorney has continued to manage and handle legal matters for the City with professionalism and competency, with a small staff. They continue to oversee outside counsel on major litigation matters while handling a variety of cases in house, including appeals, foreclosure litigation, quiet title, and land use litigation. In FY 2021, an additional Assistant City Attorney I position was added at mid-year.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Filed claims on behalf of the City resulting in almost \$400,000 in surplus funds relating to liens against properties in the City.

Provided training to newly elected officials.

Continued litigation against NMB on water surcharge issue.

Chaired the City Attorney's Committee of the Miami-Dade County League of Cities (MDCLC) and provided numerous trainings for MDCLC.

Continued to successfully represent the City in numerous litigation matters.

FY 2021-2022 Goals and Objectives

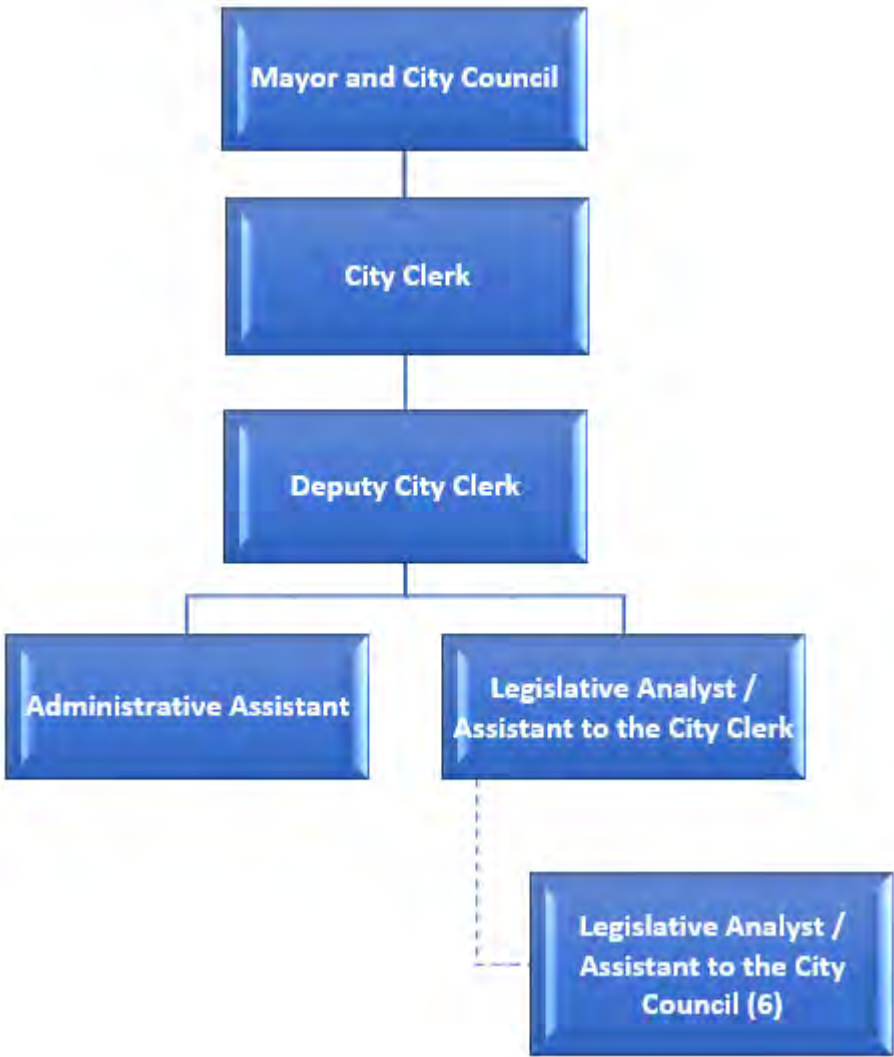
Continuing to successfully represent the City with litigation matters.

Working with the Jazz in the Gardens team for Jazz 2022.

Resolving the lawsuit with NMB.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Serve as legal advisor to the City Council, City Manager, Directors & other City officials and agencies.	Approximately the number of legal opinions rendered each day.	Daily	Daily	Daily
Provide formal written and informal/oral opinions as requested by City Council, City Manager, Directors and Staff.	Approximately the number of legal opinions rendered each day.	Daily	Daily	Daily
Defend the City in lawsuits, brought in Court and in administrative proceedings and pursue suits on behalf of the City.	Percentage of cases won within the FY.	Majority	Majority	Majority
Prepare Ordinances.	Number of Ordinances prepared within 90 days	19	15	15
Prepare Resolutions.	Number of Resolutions prepared within 90 days.	250	250	250
Provide contract and other document review and preparation.	Number of contracts reviewed or prepared within the FY.	Approx. 75	Approx. 75	Approx. 75

OFFICE OF THE CITY CLERK



OFFICE OF THE CITY CLERK

MISSION

The Office of the City Clerk is committed to providing the highest quality and level of professional and courteous customer service by creating, maintaining and safeguarding the official records of the City in accordance with state law and the Code of Ordinances. Our mission is to facilitate and support city legislative processes and meetings, record and provide access to the City's official records, preserve the City's history, and conduct elections with integrity.

The Office of the City Clerk is responsible for conducting all City elections and for preserving all permanent records, ordinances, resolutions, proclamations, minutes, contracts, historical documents and other official records in compliance with Florida Statutes and City of Miami Gardens Code of Ordinances. The Clerk also administers the lobbyist registration ordinance. The Clerk is responsible for preparation and distribution of the City Council agenda. In addition, the City Clerk provides services to: the Code Compliance Division as Clerk to Special Master Hearings as it relates to Code Enforcement Cases; the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Red Light Camera hearings; and the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Cry Wolf/False Alarm Hearings.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
City Clerk	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Legislative Analyst/Assistant to the City Clerk	1.00	1.00	1.00
TOTAL STAFFING	4.00	4.00	4.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$353,454	\$422,897	\$458,984	\$472,799	\$520,886
Operating Expenses	\$83,902	\$154,225	\$126,986	\$134,685	\$122,685
TOTAL EXPENDITURES	\$437,356	\$577,123	\$585,970	\$607,484	\$643,571

ANALYSIS

There are no major changes in the FY2022 budget as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the Office.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Conducted the 2020 Municipal Election.

Coordinated the 2021 Mayor and City Council Retreat.

Implemented the use of electronic signature on legislative documents.

Implemented Advisory Board Manager Software via iCompass.

FY 2021-2022 Goals and Objectives

Successfully conduct the 2022 Municipal Election.

Implement an electronic campaign finance filing solution.

Create a Citywide Records Management Policy.

Improve the management of the City Council's Advisory Boards, Commissions, and Committees.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Submit finalized agenda items to Mayor for review by the established deadline 100% of the time.	Percentage of agenda items submitted by establish deadline.	100%	100%	100%
Prepare and distribute Council agenda by established deadline 100% of the time.	Percentage of agenda distributed in accordance with timeframe.	100%	100%	100%
Process all ordinances and resolutions within 10 working days after signed by the Mayor.	Percentage of time signed ordinances and resolutions are processed within required timeframe.	100%	100%	100%
Prepare minutes for City Council approval per scheduled.	Percentage of minutes prepared per schedule.	95%	95%	100%
Provide efficiency in responding to Public Record Requests.	Provide responses within 15 working days of requests.	95%	90%	95%

OFFICE OF CIVIC ENGAGEMENT



OFFICE OF CIVIC ENGAGEMENT

MISSION

The Office of Civic Engagement was created to enhance the City's engagement with its residents and local business community, to aid in building a trusting relationship between the City and the community, to implement various civic awareness initiatives, to grow and develop the City's business districts to create a livable and economically vital community.

The overarching goal for the Office of Civic Engagement is to educate, inform and empower Residents and Business Owners. Through proactive and positive engagement opportunities, residents gain the knowledge needed to contribute as active and informed members of a democratic society in order to promote the growth of a healthy city, local economic vitality, social justice and the common good.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Office Director of Civic Engagement	1.00	1.00	1.00
Civic Engagement Liaison	1.00	1.00	1.00
TOTAL STAFFING	2.00	2.00	2.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$28,895	\$223,184	\$224,056	\$246,227
Operating Expenses	\$0	\$12,709	\$179,801	\$95,000	\$112,000
TOTAL EXPENDITURES	\$0	\$41,604	\$402,985	\$319,056	\$358,227

ANALYSIS

In FY 21-22, the budget will reflect a increase due to additional funding for Professional Services and Promotional activities based on the new Strategic Action Plan. Additional training is also included for new Director.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Conducted ongoing communications campaigns to educate on the virus, the importance of testing and to support vaccination.

Provided over 50,000 hot meals during the beginning of the pandemic (CDBG Cares Act Funding) over a four (4) week period.

Hosted monthly food distribution events in partnership with Feeding South Florida.

Coordinated with local healthcare providers to support COVID Vaccination events including providing space, transportation, and logistical and administrative support.

Hosted a number of community events to distribute Personal Protection Equipment (PPE) to our community.

Established a Business Assistance Program to provide financial assistance to small businesses in Miami Gardens.

FY 2021-2022 Goals and Objectives

Provide business support and technical assistance for (25) businesses in the City.

Conduct outreach and education opportunities through seminars.

Develop COVI-19 Business Support Programs.

Establish a COVID-19 Vaccination Site within Miami Gardens.

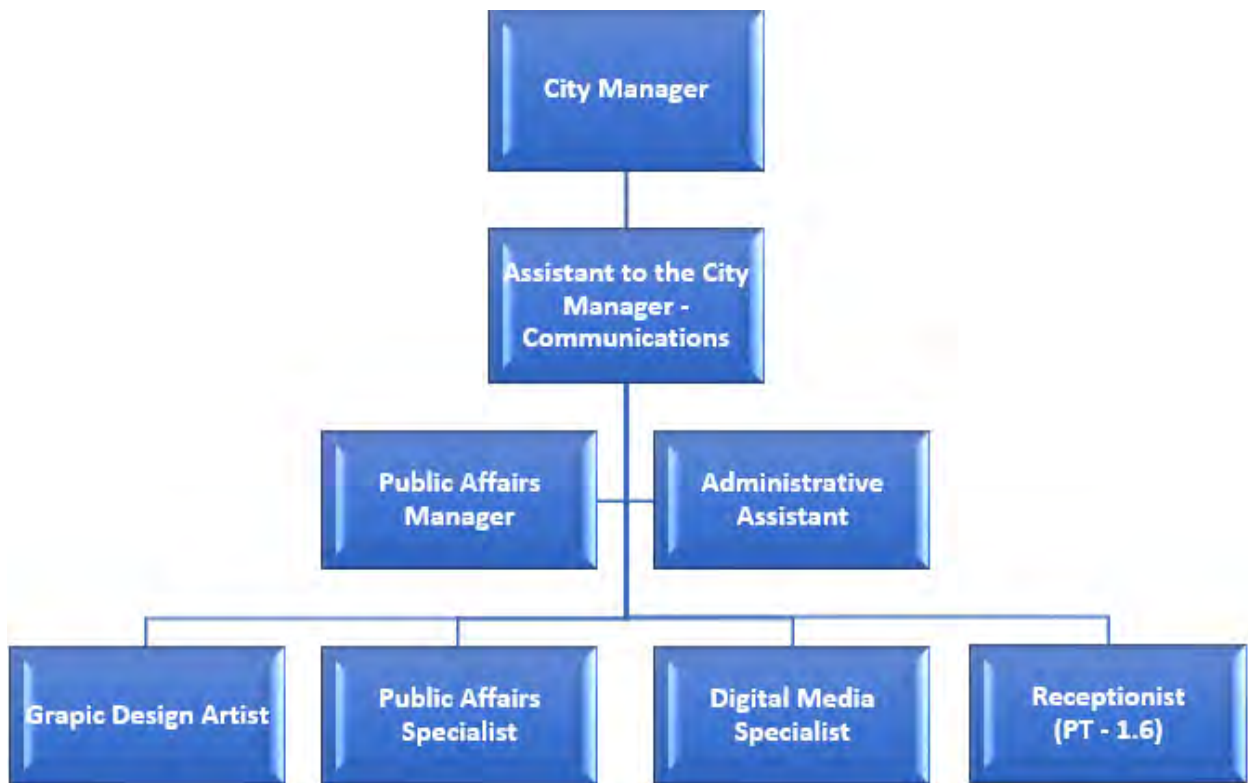
Develop a comprehensive Map Guide that provides information regarding City boundaries and other important information regarding City departments.

Publish a “Doing Business with the City of Miami Gardens” guide.

Create a “Welcome to the City of Miami Gardens” technical assistance workshop for new businesses.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Promote and maintain a positive City image.	Number of Outreach and collaborative opportunities achieved.	15	20	30
Encourage proactive civic engagement.	Number of residents that participate in engagement initiative	1,000	1,500	2,500
Provide business support and technical assistance	Number of businesses that receive assistance	N/A	25	50
Establish COVID-19 Vaccination Sites within Miami Gardens	Number of sites established within the City	N/A	1	3

OFFICE OF PUBLIC AFFAIRS



PUBLIC AFFAIRS OFFICE

MISSION

The Public Affairs Division is responsible for coordinating the City's public, media, marketing and external relations. This office is further tasked with the organization of seasonal activities, publicity/marketing campaigns, managing crisis and addressing negative publicity. Other duties involve developing the day to day management of all internal and external communication strategies as well as long-term strategies for both. The Public Affairs Division is responsible for producing professionally written documents, brochures, summaries, books, manuals and reports as directed by the City Manager.

The role of the Public Affairs Division is quite diverse in the sense it must function in dual or multiple roles to meet the demands for public information in this present era. The Public Affairs Division is an intricate part in establishing positive relationships with all outside entities and the community. The primary goal of the Office is to disseminate information and keep the public informed, in conjunction with working with the media to allow this to happen.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Assistant to the City Manager - Communications	0.00	0.00	1.00
Director of Public Affairs	1.00	1.00	0.00
Public Affairs Manager	0.00	0.00	1.00
Graphic Artist	1.00	1.00	1.00
Public Affairs Specialist II	1.00	2.00	1.00
Public Affairs Specialist I	1.00	0.00	0.00
Digital Media Specialist	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00
Receptionist (part-time)	2.40	2.40	1.60
TOTAL STAFFING	7.40	8.40	7.60

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$199,688	\$343,605	\$475,199	\$562,836	\$604,597
Operating Expenses	\$4,120,815	\$347,861	\$566,109	\$307,000	\$329,500
TOTAL EXPENDITURES	\$4,320,503	\$691,467	\$1,041,308	\$869,836	\$934,097

ANALYSIS

The increase in personnel costs is attributed to a 4% salary increase for all staff.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Produce all graphic designs for City programs and services, and most Council initiatives.

Lead communications efforts for all City and Council programs across traditional and social media platforms.

Rolled out the City's All-America City campaign.

Launched the e-requisition platform to automate and coordinate requests for City services and resources.

Launched an intranet for the Public Affairs Department.

Implement NeoGov Learn to track and manage all employee trainings.

Produced the weekly Stay in the Know Report.

FY 2021-2022 Goals and Objectives

Produce a strategic plan for the organization as directed by the City Manager.

Implement wayfinding signage throughout the City.

Redesign the City's website.

Develop an employee recognition program.

Develop a new employee orientation program.

Launch Everbridge emergency alerts system.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Communicate information to the City's residents through written material.	Number of publications/flyers/ads/electronic communications disseminated.	1,020	1,030	1,030
Effectively engage residents using social media.	Number of fans/followers/subscribers on the City's Facebook, Twitter, Instagram, and constant contact page (culmative total).	20,000	20,200	20,200
Effectively communicate with media outlets.	Number of media inquiries responded to within 24 hours of initial inquiry.	180	80	80
Provide (promote) quality cultural, educational and recreational programming for City residents.	Number of City-sponsored and co-sponsored events.	200	250	250
Promote a positive image for Miami Gardens.	Number of graphic design projects produced.	250	500	500

SPECIAL EVENTS DIVISION

MISSION

The City of Miami Gardens Special Events Division will provide quality citywide special events to the community that offer ever-changing activities, entertainment, and incomparable customer service in a clean, safe environment.

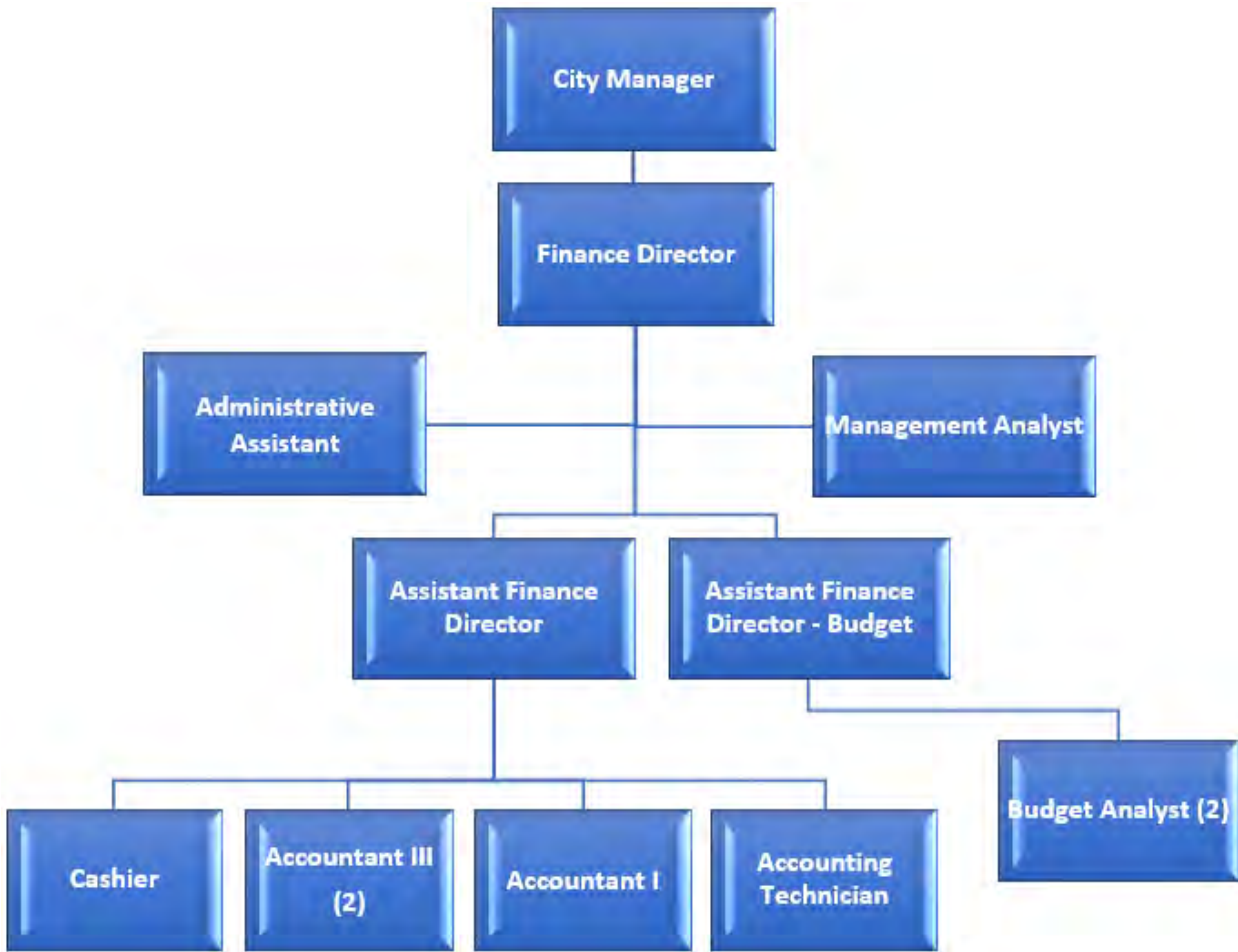
The City's signature event, the Jazz in the Gardens music festival, has become one of the premiere spring events in the southeastern region of the United States. Based on the overwhelming response received in past years, the City has strategically positioned Jazz in the Gardens as a national event, rapidly gaining increased recognition and visibility.

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Operating Expenses	\$7,025	\$4,231,948	\$2,089,066	\$3,436,000	\$3,887,500
TOTAL EXPENDITURES	\$7,025	\$4,231,948	\$2,089,066	\$3,436,000	\$3,887,500



2019 Jazz in the Gardens

FINANCE DEPARTMENT



FINANCE DEPARTMENT

MISSION

The Finance Department is responsible for maintaining the fiscal integrity of the City's finances by ensuring accounts are paid on time, purchase orders are proper, revenue is properly accounted for and the general ledger of the City is accurate. The Department monitors the financial activities of all City Departments to ensure compliance with City policies and general accounting principles. It ensures travel vouchers and other receipts are complete and proper, petty cash is handled accurately and according to policy. The Department assists the City Manager in the preparation of the annual budget and prepares the Comprehensive Annual Financial Report and the Popular Annual Financial Report, and implements internal control procedures that safeguard all City assets.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Finance Director	1.00	1.00	1.00
Assistant Finance Director	2.00	1.00	2.00
Management Analyst	1.00	1.00	1.00
Accountant III	1.00	2.00	2.00
Accountant II	2.00	0.00	0.00
Accountant I	1.00	1.00	1.00
Cashier	1.00	1.00	1.00
Administrative Assistant	0.00	0.50	0.50
Controller	0.00	1.00	0.00
Accounting Technician	0.00	1.00	1.00
Budget Analyst	0.00	2.00	2.00
TOTAL STAFFING	9.00	11.50	11.50

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$975,390	\$850,472	\$1,017,162	\$1,220,332	\$1,267,041
Operating Expenses	\$86,404	\$83,953	\$94,956	\$102,038	\$110,081
TOTAL DEPARTMENT	\$1,061,794	\$934,424	\$1,112,118	\$1,322,370	\$1,377,122

ANALYSIS

There are no major changes in FY 2022 budget as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the department.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Received GFOA Distinguished Budget Presentation Award for FY 2021 Budget document.

Received Certificate of Achievement for Excellence in Financial Report (COA) for the FY 2020 Comprehensive Annual Financial Report.

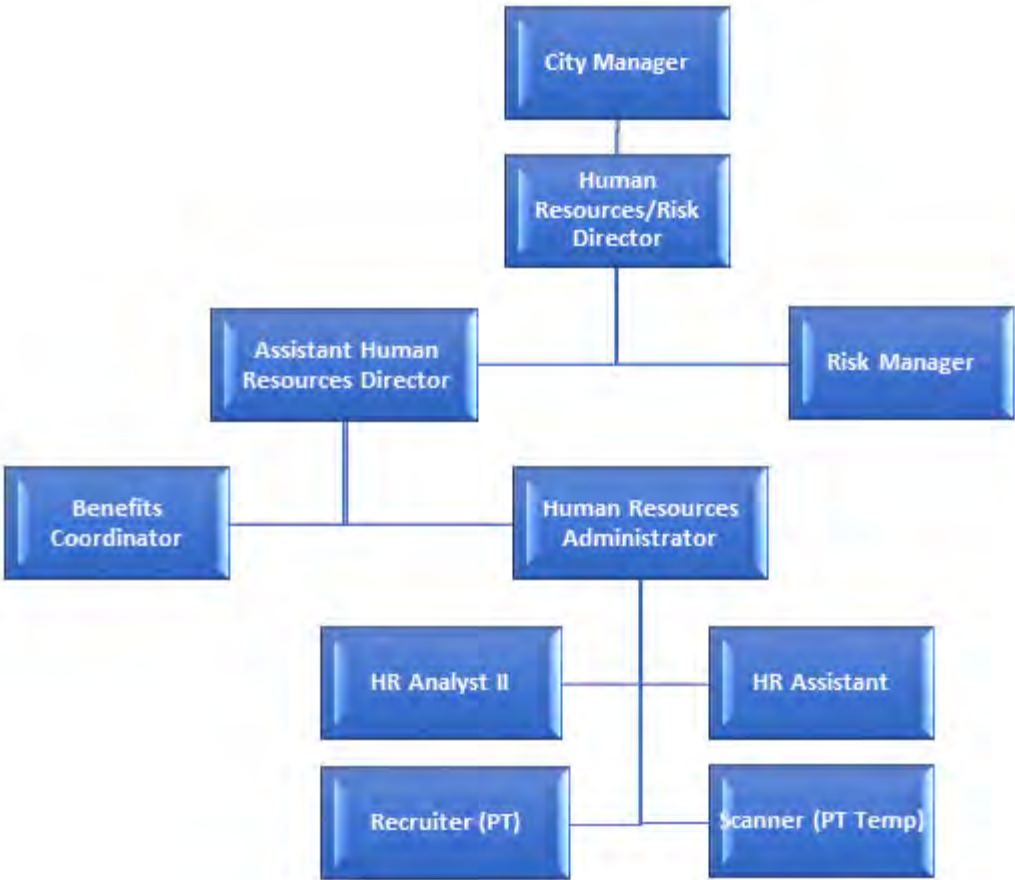
FY 2021-2022 Goals and Objectives

To secure COA award for the FY 2021 Comprehensive Annual Financial Report and the Distinguished Budget Presentation Award for the FY 2022 Budget document.

Automate Comprehensive Annual Financial Report

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Obtain Budget Award from GFOA.	Did the City receive the Award?	Yes	Yes	Not available until Budget is completed
Receive unqualified auditor opinion.	Did the City receive unqualified opinion?	Yes	Yes	Not Available until CAFR issued
Provide efficiency in Accounts Payable.	Payment made within 30 days.	76%	81%	81%
Accuracy in Accounts Payable.	Percentage of voided checks over total checks issued.	1.30%	1.00%	1.00%

HUMAN RESOURCES DEPARTMENT



HUMAN RESOURCES DEPARTMENT

MISSION

The Human Resources Department provides administrative support, subject matter expertise, and consultative services to approximately six hundred (600) full-time, part-time, seasonal employees, interns, and retirees. The Department strives for operational effectiveness and efficiency in its delivery of Human Resources, Organizational Development and Risk Management services in support of the City's global goals and objectives. Our success hinges on earning and maintaining the trust, satisfaction, respect and confidence of our internal and external customers, leading change and instilling a sense of community, pride and loyalty in City of Miami Gardens employees.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Human Resources and Risk Director	1.00	1.00	1.00
Assistant Human Resources Director	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00
Benefits Administrator	0.00	0.00	1.00
Benefits Coordinator	1.00	1.00	0.00
Human Resources Analyst II	1.00	1.00	1.00
Recruiter (Part Time)	0.80	0.80	0.80
Receptionist	0.50	0.00	0.00
Receptionist (Part Time)	0.80	0.00	0.00
Scanner (Part Time)	0.80	0.80	0.80
HR Assistant	0.00	1.00	1.00
TOTAL STAFFING	8.90	8.60	8.60

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$874,504	\$964,214	\$1,020,833	\$1,051,632	\$1,096,780
Operating Expenses	\$216,625	\$155,877	\$139,886	\$165,310	\$209,048
TOTAL EXPENDITURES	\$1,091,129	\$1,120,091	\$1,160,719	\$1,216,942	\$1,305,828

ANALYSIS

For FY 22, The Human Resource department will continue to look into additional funding that will provide outside council to assist with labor negotiations and other personnel issues.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Successfully Contracted Negotiations for the Collective Bargaining Agreement between the Federation of Public Employees (FPE) and the City of Miami Gardens.

Implemented NEOGov program to make the onboarding process paperless.

FY 2021-2022 Goals and Objectives

Paperless Open Enrollment for 2022 Employee Benefits, including, Health Insurance, Life Insurance, Dental Insurance, Vision Insurance, and Disability Insurance.

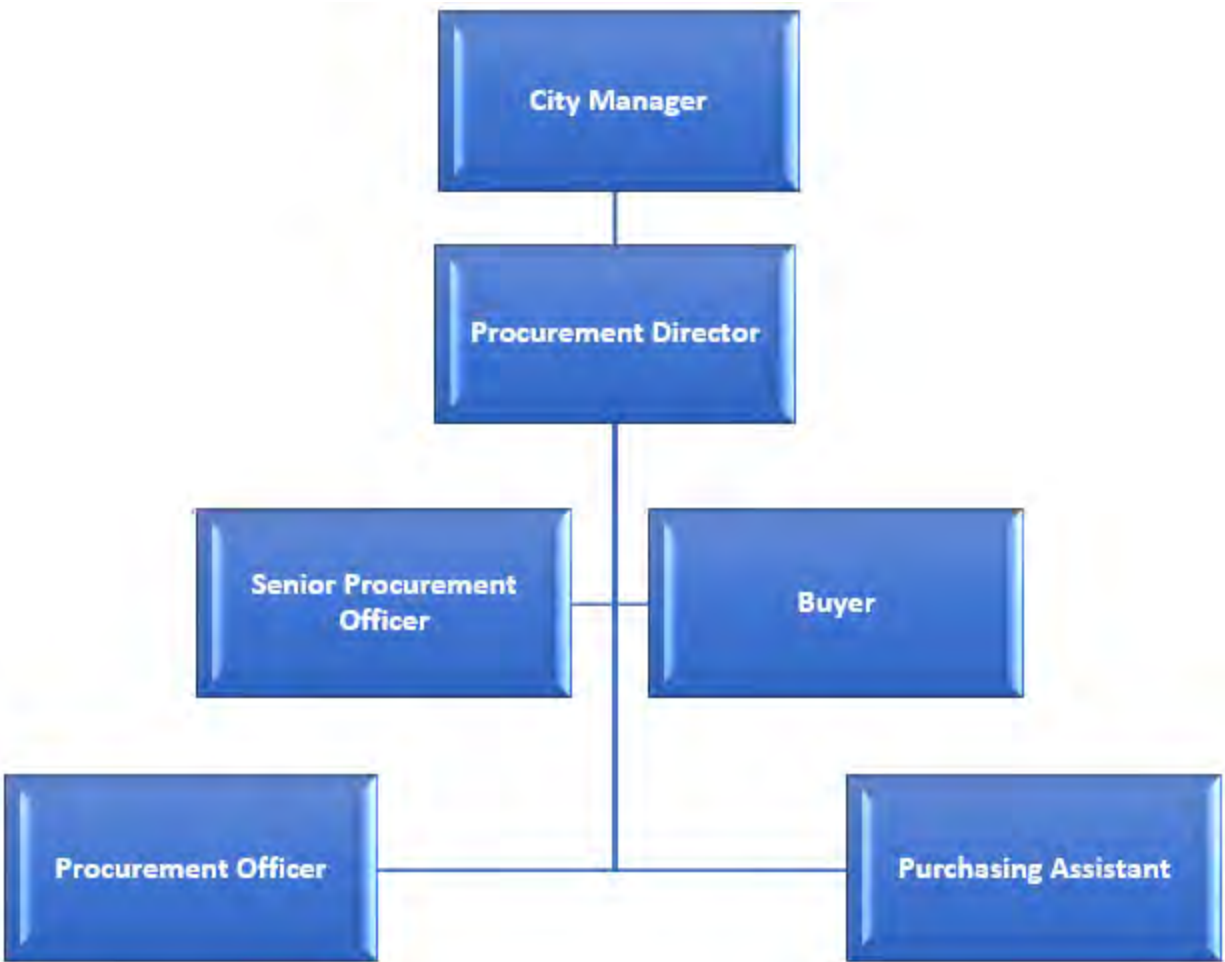
City-wide job analysis and review of job descriptions along with salary classifications.

Develop succession plan for the Department.

Successful Contract Negotiations for the Collective Bargaining Agreement between the PBA and the City of Miami Gardens.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Return all employee performance evaluations revised to departments within 1 week.	Percentage of time employee evaluations were processed within 1 week of evaluation date.	90%	90%	95%
Safety Committee Meetings.	Number of Safety Committee meetings conducted.	2	2	2
During open enrollment, ensure that 100% of changes are accurately processed and entered into Eden.	Percentage of changes submitted to the insurance carrier.	92%	92%	95%

OFFICE OF PROCUREMENT MANAGEMENT



OFFICE OF PROCUREMENT MANAGEMENT

MISSION

The Office of Procurement Management is committed to reducing the cost of government spending by promoting a cohesive procurement system that ensures integrity and fairness, to acquire commodities, services and construction, while creating opportunities for vendor participation and encouraging business and residential economic growth within our Community.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Procurement Director	1.00	1.00	1.00
Senior Procurement Officer	1.00	1.00	1.00
Purchasing Officer	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Purchasing Assistant	1.00	1.00	1.00
TOTAL STAFFING	5.00	5.00	5.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$345,600	\$453,483	\$428,940	\$497,767	\$522,501
Operating Expenses	\$24,579	\$25,489	\$24,602	\$28,865	\$29,125
TOTAL EXPENDITURES	\$370,179	\$478,972	\$453,543	\$526,632	\$551,626

ANALYSIS

The Office of Procurement Management plays a large role in ensuring the City Departments receive the best quality of goods and services for the lowest prices in a timely manner. There are no major changes in the FY 2022 budget, as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the Office.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Managed and promoted City of Miami Gardens Business and Resident Economic Growth Plan (CMG-BREP).

Hosted local outreach seminars.

Introduced electronic vendor registration.

FY 2021-2022 Goals and Objectives

Increase small business outreach and interaction with the City of Miami Gardens.

Host (3) outreach seminars annually.

Host virtual classes for City staff and two (2) annual Citywide Procurement training.

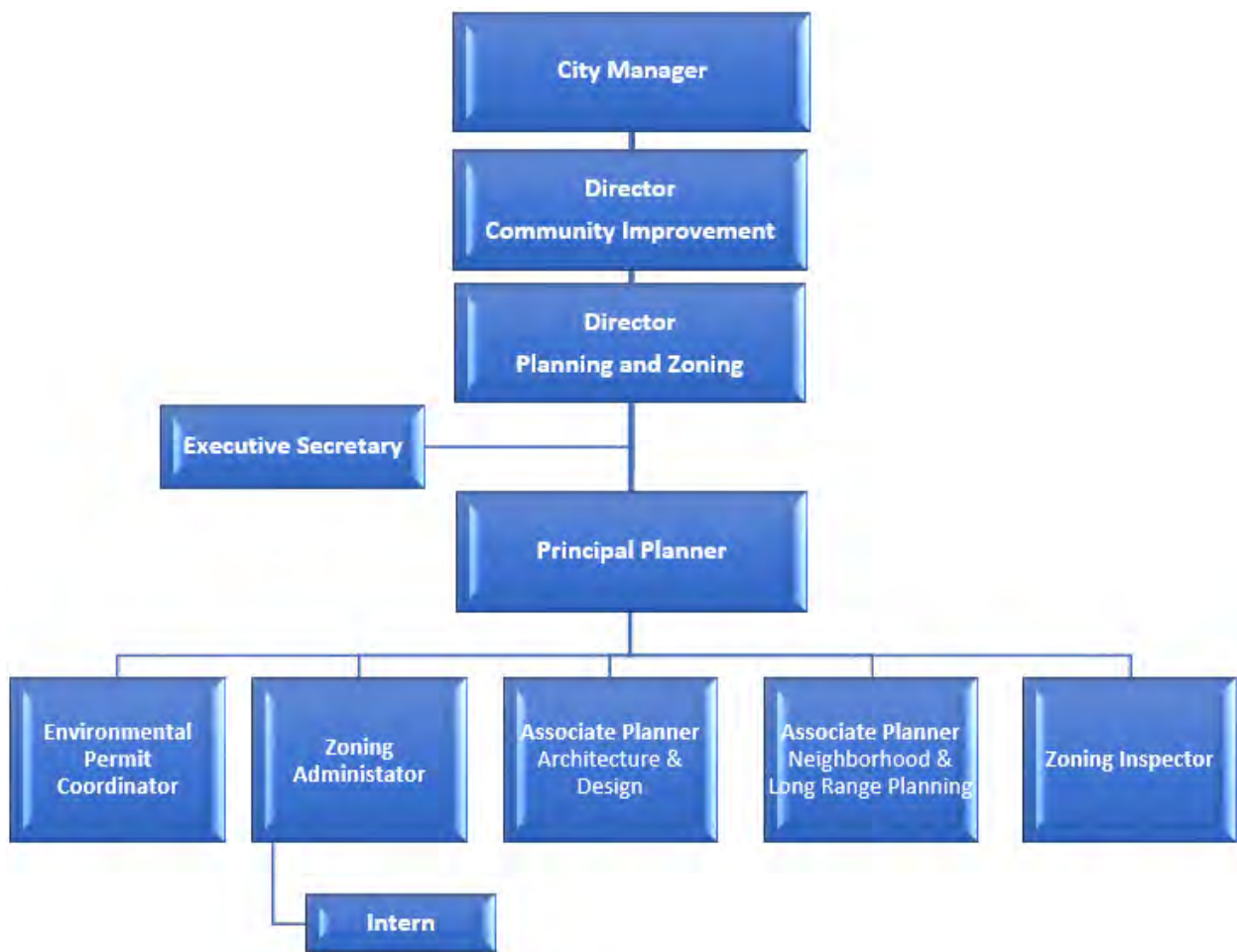
Revise Procurement Manual.

Revise Purchasing Card Manual.

Process $\geq 90\%$ Requisition and related Purchase Orders within 5 days of receipt OF Requisition in OPM.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Meet or exceed external customer expectations on Request for Proposals.	Number of protests* per \$25 million purchased.	0	0	0
City of Miami Gardens Business Resident Economic Plan (CMG-BREP)	Number of City of Miami Gardens Residents Employed through the CMG-BREP	16	4	20
Workload - volume of purchase orders processed within the Division.	Number of purchasing transactions.	783	661	650
Proficiency in processing Purchase Orders.	Purchase Orders processed within 5 days in receipt by Purchasing Division.	average 1 day processing time	average 1 day processing time	average 1 day processing time

PLANNING AND ZONING DIVISION



PLANNING AND ZONING DIVISION

MISSION

The Planning and Zoning (P&Z) division is one of five divisions that makes up the Community Improvement Department. The Planning and Zoning (P&Z) Office is responsible for all planning and zoning activities throughout the City. Our mission is to utilize the Land Development Regulations as an economic development tool to promote land development activities which provide opportunities for the business community and which enhance the living environment for residents of the City.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Planning & Zoning Director	1.00	1.00	1.00
Associate Planners	2.00	2.00	2.00
Executive Secretary	0.00	0.10	0.10
Zoning Inspector	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Environmental Permit Coordinator	0.00	0.00	1.00
Zoning Administrator	1.00	1.00	1.00
Community Improvement Director	0.00	0.20	0.20
Intern	0.00	0.50	0.50
TOTAL STAFFING	6.00	6.80	7.80

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$366,214	\$519,675	\$646,784	\$652,881	\$794,744
Operating Expenses	\$259,720	\$51,871	\$107,488	\$121,223	\$122,161
Capital Outlay	\$0	\$0	\$41,056	\$18,608	\$18,608
TOTAL EXPENDITURES	\$625,934	\$571,546	\$795,328	\$792,712	\$935,513

ANALYSIS

The Planning and Zoning Office is expected to continue to see an increase in both public and private development as General Obligation Bond projects come under review and as the City continues to attract commercial and industrial development along with entertainment uses. Significant updates to the Comprehensive Development Master Plan, Sign Code and Entertainment Overlay District have been made over the previous years including updates to the sign code to enhance community aesthetics, incorporation of emerging industries such as microbreweries into the zoning code, establishment of design standards within the Entertainment Overlay to ensure an iconic City Center that is a destination in and of itself, and updates to the Comprehensive Development Master Plan to properly guide and manage growth. Further improvements to the code and internal processes will continue in the coming fiscal year in order to ensure an efficient, user friendly development process along with a system that is less paper-based.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Achieved Go-Live status for the Energov E-permitting software system and full conversion to digital plan submission and processing; providing for more timely permit reviews, improving internal efficiencies, and offering greater convenience to customers.

Completed Customer Service Training Series and implemented measures to provide improved customer service experience.

Completed the digitization of plans and permits to alleviate storage needs and facilitate prompt responses to public records requests.

FY 2021-2022 Goals and Objectives

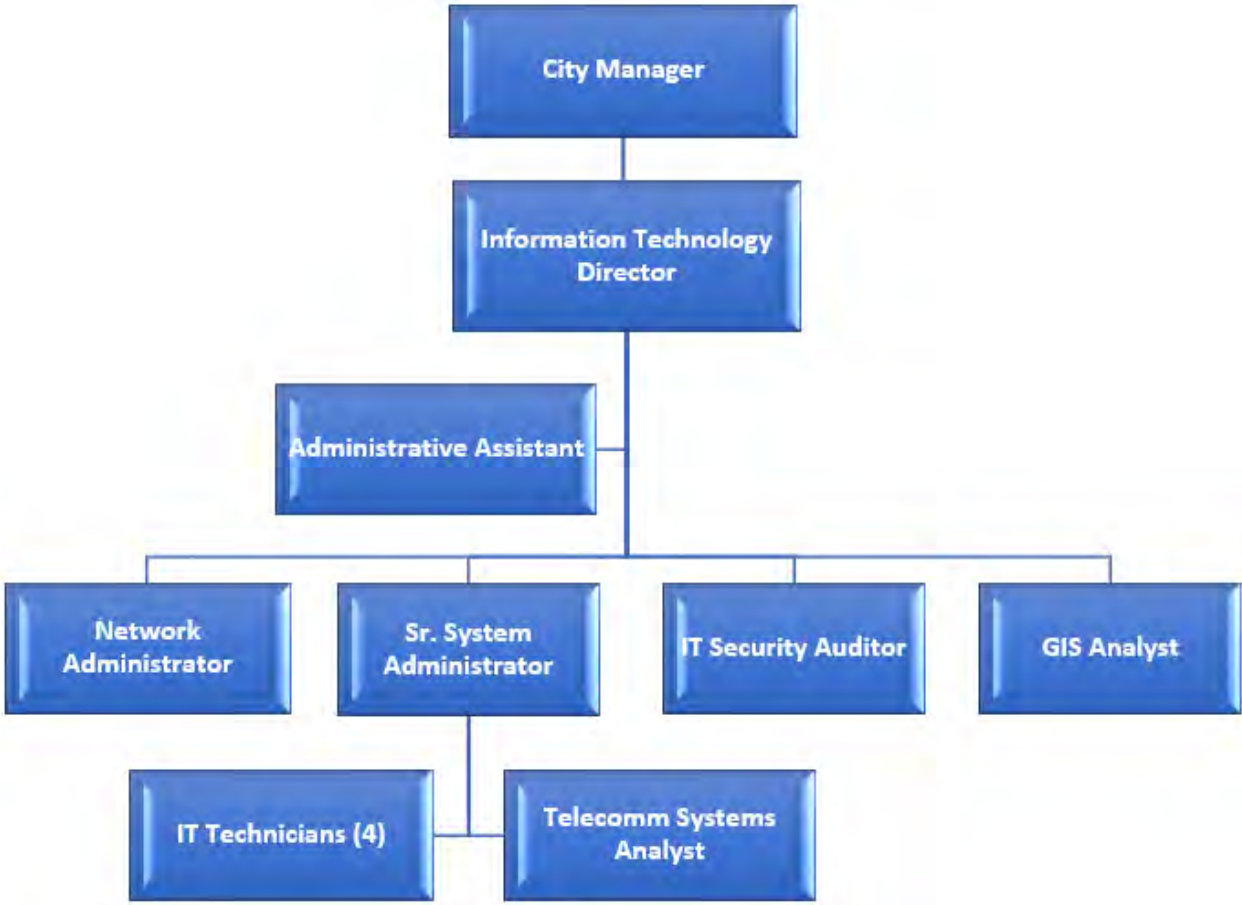
Create and adopt architectural design standards to continue improving design aesthetics of major projects throughout the City and continued enhancement of the City's commercial corridors.

Conduct a Neighborhood Planning exercise featuring a targeted community within the City for area improvements and revitalization.

Achieve compliance for all Tree complaints transferred to the City by DERM under the City's new Tree Impact program previously under the purview of Miami-Dade County.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Improve aesthetics and design throughout the City and continue to visibly enhance all major commercial corridors.	Creation and adoption of an easy reference guide of the City's architectural and design standards	Not Measured	Not Measured	100%
Improve and enhance existing neighborhood stock and older industrial sites within the City in a manner that is complementary to newer development	Establishment of policy changes and adoption of new codes targeting key residential and industrial areas within the City.	Not Measured	Not Measured	100%
Restore and improve the tree canopy throughout the City.	100% compliance of all tree complaints within 6 months of notice of violation.	Not Measured	Not Measured	100%

INFORMATION TECHNOLOGY DEPARTMENT



INFORMATION TECHNOLOGY DEPARTMENT

MISSION

The Information Technology Department is committed to providing responsible help desk service and solutions to all City Departments. The Information Technology Department will continue to improve business processes and implement solutions with the use of technology.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
IT Director	1.00	1.00	1.00
Telecommunications System Analyst	1.00	1.00	1.00
IT Support Technician	4.00	4.00	4.00
Administrative Analyst	1.00	1.00	1.00
Senior Systems Administrator	1.00	1.00	1.00
IT Security Auditor	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00
GIS Analyst	0.50	0.50	0.50
TOTAL STAFFING	10.50	10.50	10.50

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$851,934	\$887,903	\$1,008,943	\$1,058,963	\$1,105,178
Operating Expenses	\$1,412,746	\$1,517,403	\$1,467,838	\$1,190,720	\$1,571,705
Capital Outlay	\$94,570	\$95,539	\$8,212	\$141,000	\$235,000
TOTAL EXPENDITURES	\$2,359,251	\$2,500,844	\$2,484,993	\$2,390,683	\$2,911,883

ANALYSIS

The Office of Information Technology has made several software upgrades and improvements for remote working. Disaster recovery with cloud backup has been implemented during last year. Computer replacement is still on going for both City Hall and Police Department. Ongoing improvements and maintenance for the cloud helpdesk ticket and inventory system have been put in place.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

The Office of Information Technology has implemented zoom teleconference platform for all city departments to use since the beginning of 2020. Due to Covid-19 restrictions of public gatherings zoom has been used to host internal meetings for staff. Zoom is also used for all public meetings to broadcast to the residents.

Laptops with VPN access were also issued ensure city staff could work from home and still have access to internal resources needed to complete tasks.

A temperature check solution for the public and staff have been put in place in both City Hall and The Police Department lobbies.

Bunche Park Wi-Fi and building internet is complete.

Betty T. Ferguson bleacher Wi-Fi has also been completed along with Press Box internet connection.

FY 2021-2022 Goals and Objectives

The Office of Information Technology will continue to innovate and improve the work from home experience for the upcoming year due to the pandemic.

The Information Technology Department focus will be on cloud services, IT security, and disaster recovery for the upcoming fiscal year.

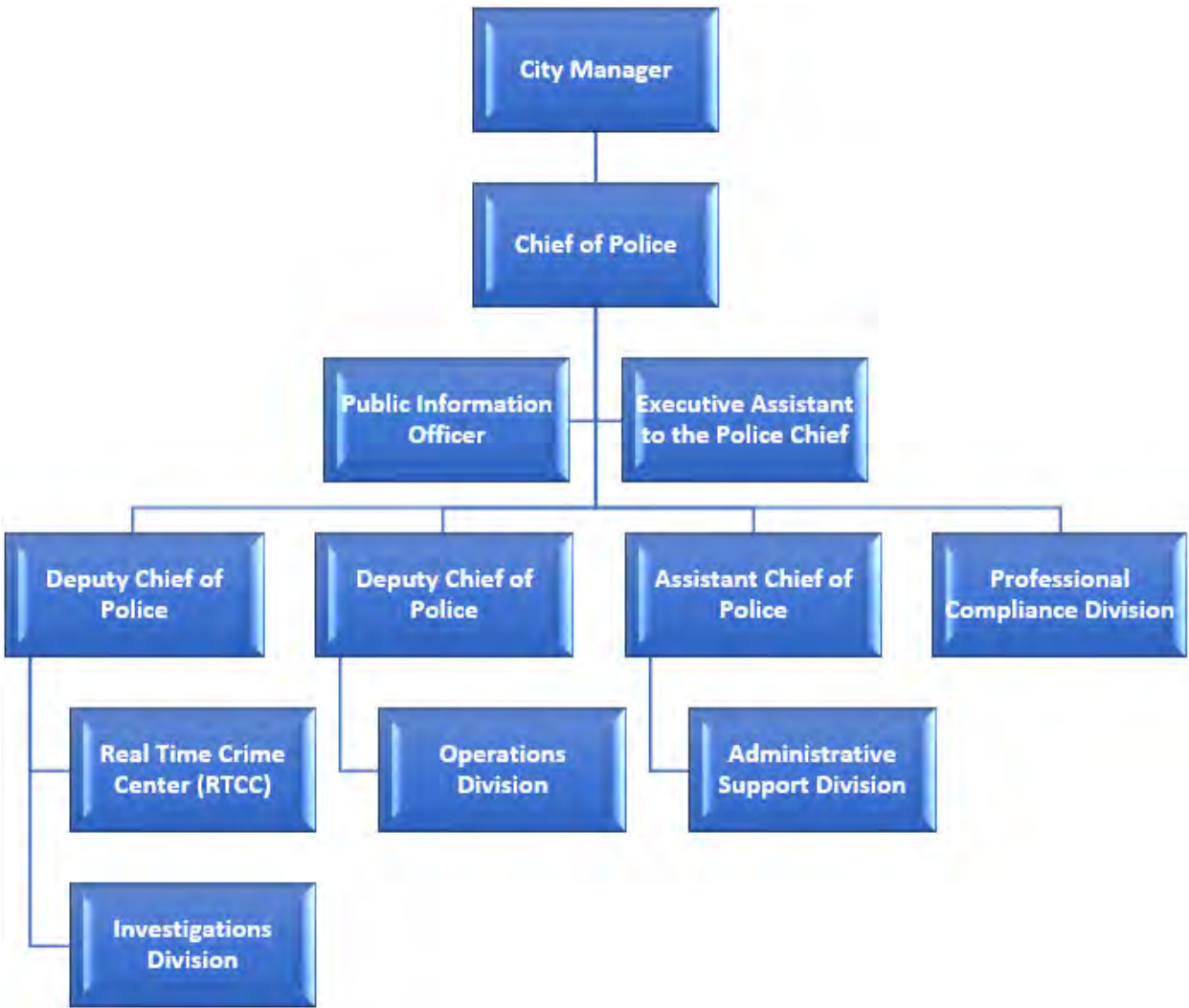
The completion of priority projects such as Tyler Energov and the Mark43 implementation will be completed within this fiscal year.

The Office of Information Technology has worked with the Capital Improvement department to upgrade the IT infrastructure with each park renovation related to the GOB projects.

The Office of Information Technology plans on the utilizing more of the GIS technologies to show urban development within the city of Miami Gardens.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Improve remote working.	Laptop and vpn client installation. Improve city hall network connections	80%	90%	100%
Replace aging physical servers and switches for both City Hall and Police Department.	Measured the replacement of servers and switches.	20%	30%	50%
Replace aging laptops for the Police Laptop.	Measured by amount of users accessing the network and how much resources are needed.	30%	40%	50%

PUBLIC SAFETY DEPARTMENT



PUBLIC SAFETY DEPARTMENT

MISSION

The City of Miami Gardens Public Safety Department is comprised of the Police Department and the School Crossing Guard program.

The Miami Gardens Police Department is committed to building a better tomorrow through community interaction. This will be accomplished through mutual trust and cooperation with those "We Serve".

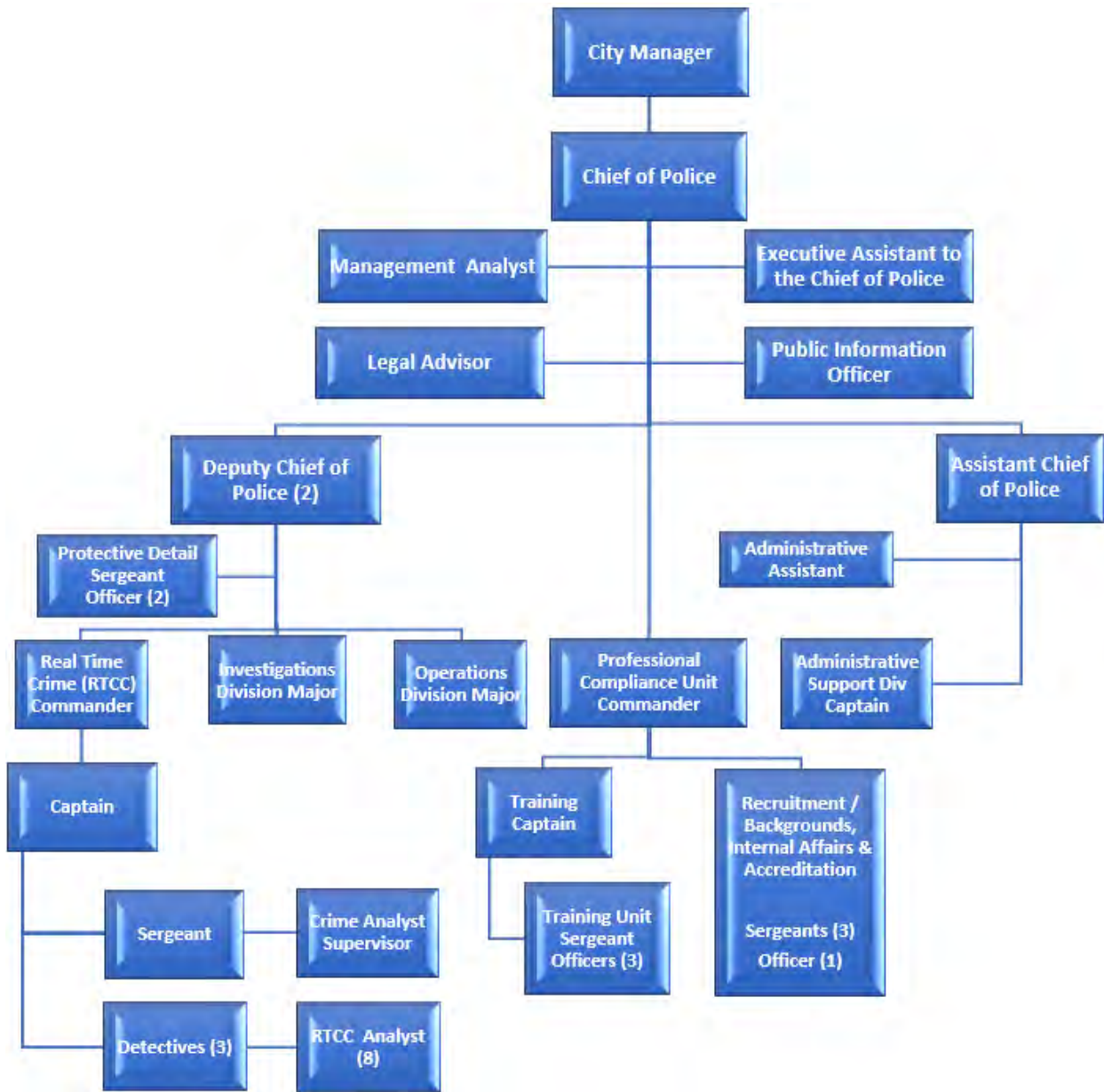
The School Safety Crossing Guard Program is designed to enhance the safety of elementary and middle school children by facilitating their safe access to and from school.

The Public Safety Department is committed to providing ethical, quality and responsive service to the community with professionalism, pride and trust. This trust will be established by providing service which will be fair but firm, and by protecting our citizens with consistent commitment which will be unyielding.

PUBLIC SAFETY DEPARTMENT EXPENDITURES					
EXPENDITURES BY PROGRAM	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Administration Division	\$29,492,142	\$33,578,287	\$35,035,607	\$34,511,902	\$41,451,471
Operations Division	\$50,117	\$29,406	\$62,584	\$76,000	\$76,000
Investigations Division	\$70,777	\$94,696	\$128,639	\$74,100	\$131,640
Support Services Division	\$286,025	\$329,100	\$455,548	\$282,162	\$315,407
School Crossing Guard	\$514,664	\$567,724	\$528,523	\$553,662	\$547,496
General Fund Total	\$30,413,725	\$34,599,215	\$36,210,900	\$35,497,826	\$42,522,013
COPS II Grant	\$1,206,760	\$1,344,722	\$1,439,037	\$1,397,046	\$0
COPS III Grant	\$1,278,704	\$1,282,183	\$1,319,304	\$1,367,207	\$0
COPS IV Grant	\$1,108,570	\$1,295,365	\$1,344,819	\$1,201,628	\$0
DOJ - Edward Bryne Grant	\$0	\$110,833	\$186	\$56,401	\$0
UASI Grant	\$113,197	\$113,200	\$113,197	\$508,026	\$0
Grant Fund Total	\$3,707,231	\$4,146,302	\$4,216,543	\$4,530,308	\$0
TOTAL EXPENDITURES	\$34,120,956	\$77,491,033	\$80,854,887	\$80,056,268	\$85,044,027

STAFFING LEVELS			
Police Administration, Investigations , Operations & Support Services Divisions			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Chief of Police	1.00	1.00	1.00
Deputy Police Chief	0.00	0.00	2.00
Asst. Chief of Police	2.00	2.00	1.00
Commander	2.00	2.00	2.00
Major	3.00	3.00	2.00
Captain	10.00	10.00	10.00
Sergeant	26.00	26.00	34.00
Police Officers	151.00	151.00	185.00
Police Cadet	7.00	7.00	0.00
Assistant City Attorney II	1.00	1.00	1.00
Executive Assistant to the Chief of Police	1.00	1.00	1.00
Accreditation Manager	0.00	0.00	1.00
Police Training Assistant	1.00	1.00	1.00
Diversion Citation Officer	0.00	0.00	0.00
Administrative Assistant	4.00	4.00	4.00
Administrative Analyst	1.00	1.00	1.00
Crime Analyst	0.00	0.00	0.00
Community Service Aide	2.00	2.00	2.00
Records Clerk	5.00	5.00	5.00
Records Clerk Supervisor	1.00	1.00	1.00
Court Liaison/ Off-Duty Coordinator	1.00	1.00	1.00
Telecommunications Manager	1.00	1.00	1.00
Telecommunicator	16.00	16.00	16.00
Telecommunicator Trainee	0.00	0.00	4.00
Telecommunications Supervisor	2.00	2.00	2.00
Property & Evidence Custodian	2.00	2.00	2.00
Property & Evidence Custodian II	1.00	1.00	1.00
Victim Advocate	2.00	2.00	2.00
Real Time Crime Analyst	8.00	8.00	8.00
Crime Analyst Supervisor	1.00	1.00	1.00
Crime Scene Supervisor	1.00	1.00	1.00
Crime Scene Technician	5.00	5.00	5.00
Investigative Assistant	1.00	1.00	1.00
Traffic Assistant	2.00	2.00	2.00
TOTAL STAFFING	261.00	261.00	301.00

PUBLIC SAFETY DEPARTMENT – POLICE ADMINISTRATION
DIVISION



POLICE ADMINISTRATION DIVISION

MISSION

The Police Administrative Division encompasses the Office of the Chief, Professional Compliance Division and Police Legal Advisor. The Chief of Police is the highest ranking law enforcement officer within the Department and is responsible for policy development, control, supervision, and program implementation of the Department and is accountable for the effective delivery of police services to the City of Miami Gardens. There are two Deputy Chief's and one Assistant Chief of Police who works directly for the Chief of Police, and are responsible for the Divisions within the Department. In addition, the Professional Compliance Division is charged with recruitment and backgrounds, internal investigation of misconduct and policy violations, personnel training and accreditation.

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$28,612,071	\$32,177,430	\$33,290,222	\$32,947,645	\$39,609,774
Operating Expenses	\$871,071	\$1,342,897	\$1,737,384	\$1,549,257	\$1,826,697
Capital Outlay	\$0	\$44,961	\$0	\$0	\$0
Non-Operating Expenses	\$9,000	\$13,000	\$15,000	\$15,000	\$15,000
TOTAL EXPENDITURES	\$29,492,142	\$33,578,287	\$35,035,607	\$34,511,902	\$41,451,471

ANALYSIS

The Administrative Division will continue to reduce the Police Department and City's exposure to liability by coordinating essential and effective training at every level of the Department. The Division will also ensure the lawful, ethical and professional use of the Department's personnel, units, processes and programs when delivering police services to the community. The Division will continue the focus of fully implementing the City's Public Safety Technology Projects, which include continued development of the Real Time Crime Center (RTCC) and an array of video surveillance systems such as fixed and mobile license plate readers. The Division will work to transition the Records Management System which is antiquated and outdated as of the inception of the Department. In addition, the Division will continue to work towards ensuring the delivery of positive customer service for the entire agency, as a tool for developing improved positive community collaboration.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Hired twenty-one (21) individuals; to include seventeen (17) Certified Police Officer and four (4) Civilians.

Became accredited with the Florida Commission of Law Enforcement Accreditation. All agency policies were reviewed and met the accrediting entity's standards.

Continued our partnership with faith-based organizations, community groups and neighboring law enforcement agencies, provided services to our community, and fostered initiatives which helped to combat violence in the City of Miami Gardens.

FY 2021-2022 Goals and Objectives

Hire 17 Certified Police Officers.

Streamline the policy process by utilizing PowerDMS workflows, in an effort to expedite signatures.

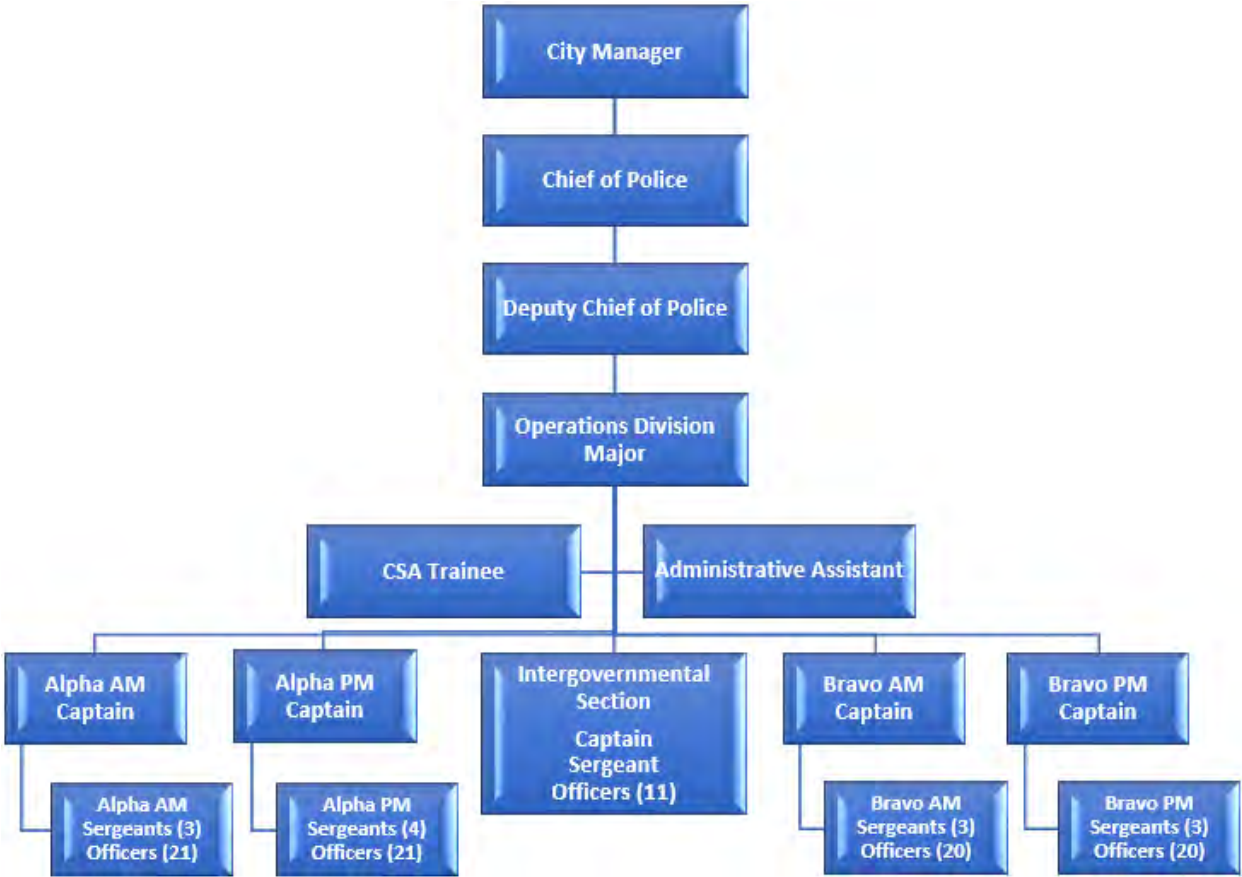
Streamline the Training Unit processes for day-to-day operations to include electronic submission of training requests, publish training courses, administer course evaluations, and electronic record keeping.

Streamline the Professional Compliance Unit record keeping process by converting background, personnel and internal affairs paper files into electronic formats.

Host another successful National Night Out event for our residents.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Fill 100% of sworn vacancies within the Department within the fiscal year.	Percentage of sworn police officer vacancies filled.	66.7%	100.0%	100.0%
Conduct administrative review for 100% of all complaints received for police department personnel as requested.	Percentage of administrative reviews of police department personnel from complaints received.	100%	100%	100%
Conduct 12 Police Command Staff community/business walks during the fiscal year.	Number of police command Staff community/business walks conducted.	7	2	10
Coordinate professional training for all personnel as required by FDLE.	Percentage of officers trained.	100%	100%	100%

PUBLIC SAFETY DEPARTMENT – POLICE OPERATIONS DIVISION



POLICE OPERATIONS DIVISION

MISSION

The Operations Division is the most visible division within the Miami Gardens Police Department. It is responsible for providing day-to-day police services to citizens, businesses, stakeholders, and visitors to the City of Miami Gardens. This division is responsible for the Uniform Officers, Bike Patrol, Honor Guard, and the Intergovernmental Section. The Intergovernmental Section is comprised of the Community Enrichment Team that oversees the Citizens on Patrol program, Neighborhood Resources Officers, Explorer Program, and Police Athletic League.

The Operations Division's primary mission is to provide a safe haven for citizens, visitors, and business owners of this community. Our goal is to be proactive by implementing community policing to close the gap between police and the citizens. Officers will respond to calls for service, conduct preliminary investigations, park and walk details, and enforce traffic violations. We have implemented several details conducted by the patrol supervisor at random, based on the call volume and staff coverage. Additionally, the Operations Division coordinates monthly operations that consist of all divisions extending invitations to outside resources such as Circle of Brotherhood, Walking One-Stop, Florida Department of Transportation, and other neighboring agencies. The goal is to work collaboratively together to deter and curtail criminal activities throughout the city. Our objective is to work closely with the community to address crime trends, quality of life issues, social services, and faith-based partners, with the ultimate goal of building a safer community for our citizens, business owners, and visitors.

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$50,117	\$29,406	\$62,584	\$76,000	\$76,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$50,117	\$29,406	\$62,584	\$76,000	\$76,000

ANALYSIS

For Fiscal Year 2022, the Operations Division primary target is improving police and community relations as we enhance public safety and crime reduction which would be achieved through preventive patrol and concentrated enforcement.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Distribution of Meals to Senior Citizens by Dolphin Unites and Assist with Traffic Enforcement for multiple food drives, and Vaccine sites.

Intergovernmental Thanksgiving Turkey Drive-Thru Give away, Miami Gardens Police Toy-Drive, Miami Gardens Christmas Tree Give Away (100 Trees), Antioch Missionary Baptist Church Gun Buy Back. Multiple drive by ceremonies for Birthdays, Graduations, Retirements and Veteran Day Recognition.

Implementation of Homeless Unit and develop the Homeless Drive Assistance.

Conduct Business Enforcement for noncompliance businesses, Curfew Enforcement during Covid-19, Conduct a number of Business Checks, House Parties, Issued Mask to citizens without, gave a number of warnings and checked all the parks.

Grinch Buster's, New Year's Eve, Memorial Day, Martin Luther Kind and Fourth of July proactive details.

FY 2021-2022 Goals and Objectives

Develop a Detention Officer Detail to help transport arrestees and allow patrol officers to continue maintain visibility and handle calls for service.

Develop a Homeless Program Detail to help control the number of Homeless men and women within the community.

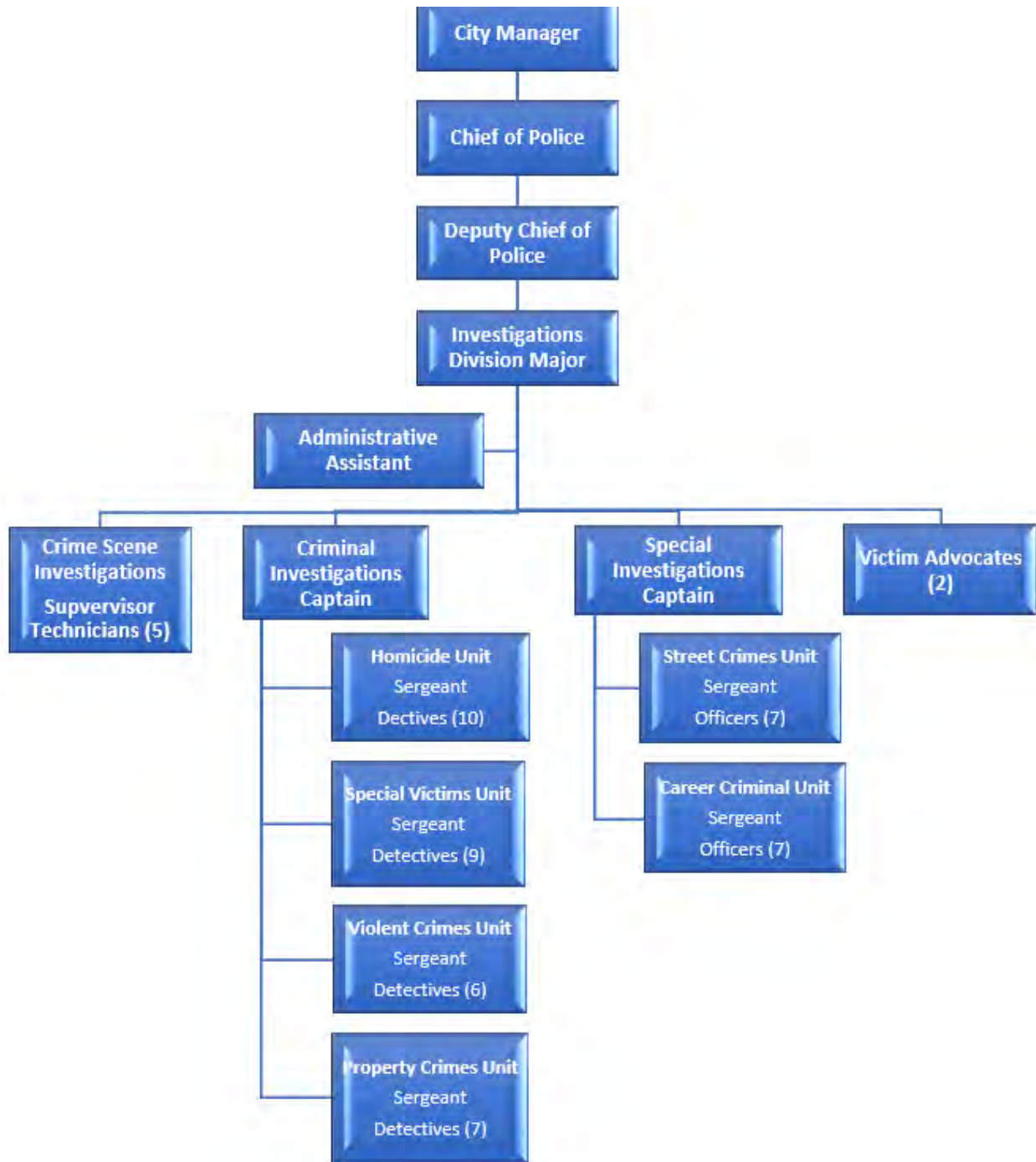
Implement Command Staff Community Walks.

Increase Community Service Aides to five to assist with the high volume of traffic accidents in the city.

Coordinate Community Survival Educational Team and Community Talk with the Police Department.

PERFORMANCE INDICATORS			
SERVICE	ACTUAL FY 19-20	ACTUAL FY 20-21	PROJECTED FY 21-22
Population Served	114,284	114,284	114,284
Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
#FTE Employees	116	112	95
Arrests	2,309	1,672	1,538
Traffic Citations	7,163	4,540	1,492

PUBLIC SAFETY DEPARTMENT – POLICE INVESTIGATIONS
DIVISION



POLICE INVESTIGATIONS DIVISION

MISSION

The mission of the Investigation Division (ID) is to provide the highest quality criminal investigative and special investigation support to the Miami Gardens Police Department by conducting timely and thorough criminal investigations using advanced forensic equipment, investigative techniques, and conducting proactive responses to specific areas of increased violent and property crime incidents. The Special Investigations Section is tasked with reducing gun violence, investigating gang activity. They collaborate with the U.S. Marshall's Service, Bureau of Alcohol, Tobacco, Firearms and Explosives, Secret Service, Federal Bureau of Investigation and Drug Enforcement Administration in efforts to reduce gun violence. The Division's primary objective is to reduce violent and property crimes within the City of Miami Gardens through consistent professional service and commitment to the citizens of Miami Gardens.

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$70,777	\$94,696	\$128,639	\$74,100	\$131,640
TOTAL EXPENDITURES	\$70,777	\$94,696	\$128,639	\$74,100	\$131,640

ANALYSIS

The VOCA (Victim of Crime Acts) Grant for the Victim Advocate Unit was submitted, and has been awarded for Fiscal Year 2022 by the State of Florida Attorney General's Office. We are looking to Initiate enhanced enforcement initiatives and target violent offenders through the analysis of investigative and intelligence information, utilizing confidential informants to infiltrate illicit drug organizations and firearm enforcement initiatives to reduce violent crime.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

The Victims Advocate Unit was able to accommodate direct contact with victims of crimes and family members of homicide victims by utilizing structured in person meetings and utilizing available means of electronic communication.

The Investigations Division continues to become efficient in utilizing the National Integrated Ballistic Identification Network (NIBIN) system. During the 2020 calendar year, the Division ranked in the top 5% in compliance standards among the 243 NIBIN Units in the United States.

Our NIBIN acquisition investigator obtained additional training to triage spent casings from Crime Scenes and from firearm test fires to enter into the NIBIN system to reduce the wait-time in developing viable leads. An additional investigator received NIBIN acquisition and triage training to utilize the NIBIN system.

The Investigations Division entered into an agreement with the Federal Bureau of Investigation by assigning a Violent Crimes Investigator to their Violent Crimes Task Force as Task Force Officer (TFO). This task force provides for enhanced manpower to combat these offenders, provides overtime cost reimbursements, a rental vehicle, and additional manpower for violent crime investigations. These efforts have increased the number of arrests referred to the United States Attorney's Office for Federal Prosecution.

The Department entered into an agreement with the Miami -Dade State Attorney's Office via a Memorandum of Understanding to participate in their Gun Violence Reduction Initiative. The initiative will investigate and prosecute perpetrators of gun violence and have an in-house State Attorney assigned to our cases.

FY 2021-2022 Goals and Objectives

Increase clearance rate on all crime categories by 5%.

Maintain professional liaison with external law enforcement entities to use innovative strategies and collaboration for prevention, arrest, and conviction of subjects.

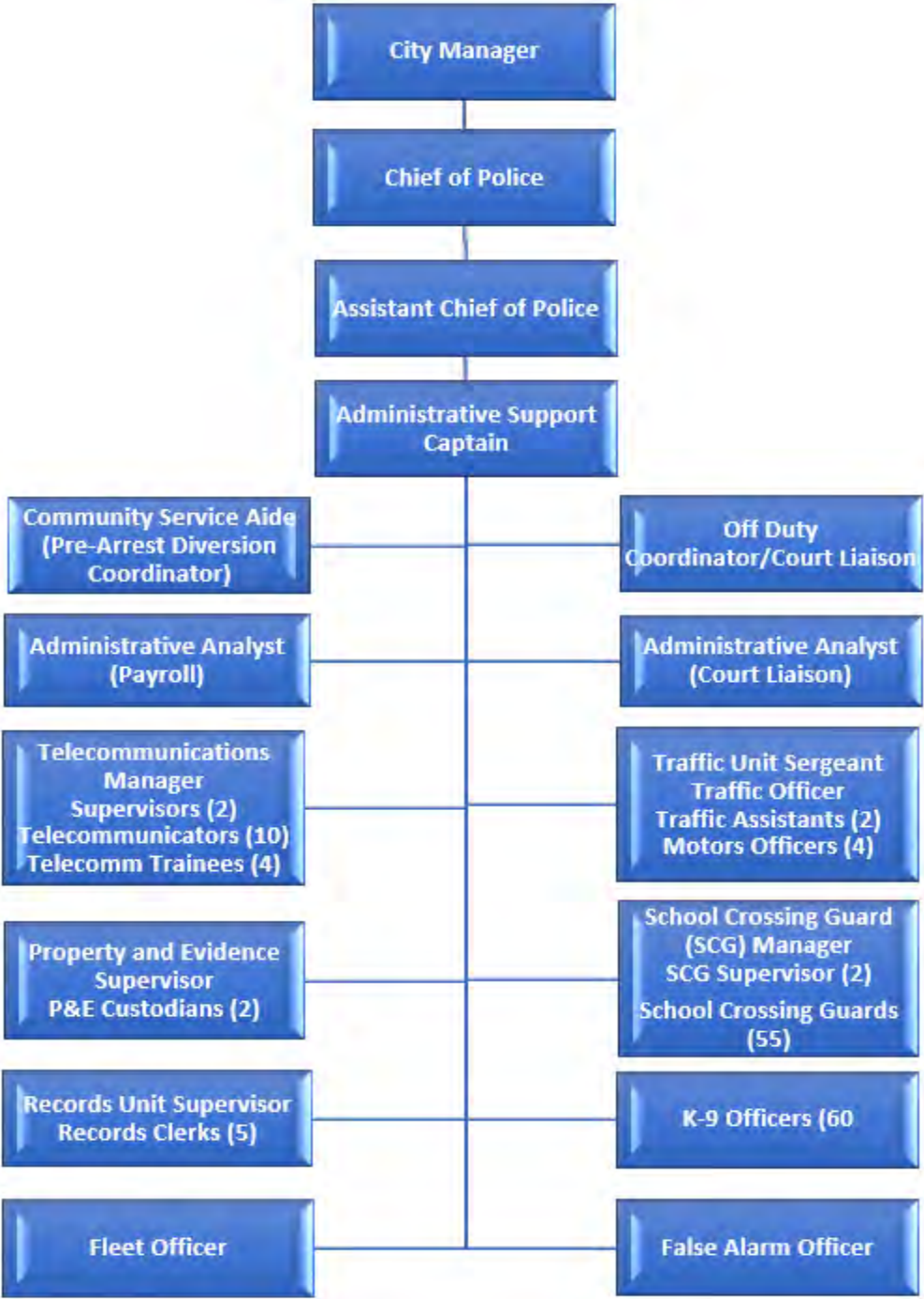
Special Investigations Section (Career Criminal and Street Crimes Units) will assist in reducing gun violence by targeting neighborhoods experiencing rising crime and violent offenders.

Victim Advocate Unit to continue to make victims aware of crime victim services, educate the youth in anti-bullying and date rape concerns (Pending Pandemic).

Fill all vacancies within the Investigations Division.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Increase clearance rate on all crime categories by 5%.	Comprehensive Statistical (CompStat) Records Management System (RMS) data will be evaluated for all crime categories.	17%	18%	23%
Increase the homicide clearance rate by 5%.	Evaluate CompStat and RMS data.	48%	44%	49%

PUBLIC SAFETY DEPARTMENT – POLICE SUPPORT SERVICES
DIVISION



POLICE SUPPORT SERVICES DIVISION

MISSION

The Administrative Support Division is tasked with accomplishing many objectives within the Miami Gardens Police Department. The Division is broken down into the following Units: Property & Evidence, Records, Communications, Fleet Services, Off Duty, Court Liaison, Pre-Arrest Diversion Program, Motors, Traffic/Red Light Cameras, K-9, School Crossing Guard and False Alarms. These Units assist the other Divisions within the Department by allowing them to carry out their functions in a more efficient manner.

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$286,025	\$296,486	\$454,588	\$282,162	\$315,407
TOTAL EXPENDITURES	\$286,025	\$329,100	\$455,548	\$282,162	\$315,407

ANALYSIS

The Administrative Support Division is diligently filling the vacancies within the Communications Center, which will help in reducing overtime. The Unit is consistently preparing for an unannounced audit and ensuring compliance for the accreditation process. The Division will continue to work towards providing the delivery of positive customer services for the entire agency, as a tool for developing improved positive community collaboration.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Processed 6,255 background checks.

Processed and responded to over 7,287 public records requests.

Collected \$3,390,141.16 in revenue for the City of Miami Gardens.

Communications Unit received 90,368 Non 9-1-1 telephone calls and 25,566 9-1-1 telephone calls.

Traffic Unit coordinated several traffic safety events in an attempt to educate the public to avoid vehicle crashes and vehicular fatalities. Issued over 1,000 citations.

FY 2021-2022 Goals and Objectives

Dispose of a number of property items equivalent to 90% of the number of items received after property has exceeded the statute of limitations and retention guidelines.

Reduce overtime expenses related to Communications Unit by 5%. In the process of hiring new personnel to fill vacancies.

Apply and obtain Florida Department of Law Enforcement Byrne Grant.

Continue to deter dangerous aggressive driving within the City of Miami Gardens jurisdiction. Issue citations for traffic violators.

Ensure adequate staffing is maintained for the School Crossing Guard function. Make recommendation to change (2) Part-time Supervisors to Full Time positions.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Process, file and provide public records requests from public in compliance with the law 100% of the time.	Percentage of time to process and provide request in a timely manner.	100%	100%	100%
Validate 100% of the Florida Crime Information Center (FCIC) and National Crime Information Center (NCIC) files in compliance with the law.	Percentage of files validated in compliance with the law.	100%	100%	100%
Maintain records of all property and evidence handled by the Police Department in compliance with the law 100% of the time.	Percentage of property and evidence processed in compliance with laws.	100%	100%	100%
Reduce dispatch time on all Priority and Non-Priority calls for service.	Average amount of dispatch time for Priority and Non-Priority calls.	P-2.8 Min. NP-11.6 Min.	P-2.7 Min. NP-10.5 Min.	P-5.0 Min. NP-10.0 Min.
Review Part I incidents from RMS Daily Records Review weekly.	All Part I incidents reviewed and removed from RMS Daily Records Review.	100%	100%	100%
Receive and process all red light camera violations at the Records Unit window weekly.	Ensure all payments are applied and documents in the accounting system.	100%	100%	100%

PUBLIC SAFETY DEPARTMENT COPS II GRANT DIVISION

MISSION

Between FY 2013 and FY 2015, the City received three separate COPS grant awards which provided funding for 31 Police Officers (COPS II – 10 Officers; COPS III – 10 Officers; and COPS IV – 11 Officers). Each grant was awarded with the understanding that the City would maintain the Officers for at least an additional year after the grant expires. All three grants have now expired, with the COPS IV grant expiring in FY 19-20, and the City will continue to maintain funding for all 31 Officers. All 31 positions are now accounted for in the Administration Division.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Police Officers	10.00	10.00	—
TOTAL STAFFING	10.00	10.00	—

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,206,760	\$1,344,722	\$1,439,037	\$1,397,046	\$0
TOTAL EXPENDITURES	\$1,206,760	\$1,344,722	\$1,439,037	\$1,397,046	\$0

PUBLIC SAFETY DEPARTMENT COPS III GRANT DIVISION

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Police Officers	10.00	10.00	—
TOTAL STAFFING	10.00	10.00	—

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,278,704	\$1,282,183	\$1,319,304	\$1,367,207	\$0
TOTAL EXPENDITURES	\$1,278,704	\$1,282,183	\$1,319,304	\$1,367,207	\$0

PUBLIC SAFETY DEPARTMENT COPS IV GRANT DIVISION

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Police Officers	11.00	11.00	—
TOTAL STAFFING	11.00	11.00	—

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,108,570	\$1,295,365	\$1,344,819	\$1,201,628	\$0
TOTAL EXPENDITURES	\$1,108,570	\$1,295,365	\$1,344,819	\$1,201,628	\$0

PUBLIC SAFETY DEPARTMENT

SCHOOL CROSSING GUARD PROGRAM

MISSION

The School Safety Crossing Guard Program is designed to enhance the safety of elementary and middle school children by facilitating their safe access to and from school. The City currently has fifty-five (55) crossing guard posts throughout the City serving the City's eighteen (18) public elementary schools, although students from other levels utilize the crossings on a daily basis. The School Crossing Guard Unit's goal is to provide operational support services to staff Miami Gardens based elementary schools with school crossing guards.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
School Crossing Guard Supervisor	1.40	1.40	1.40
School Crossing Guard (Part Time)	15.00	13.75	13.75
School Crossing Guard Manager	1.00	1.00	1.00
TOTAL STAFFING	17.40	16.15	16.15

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$509,323	\$561,281	\$522,607	\$537,762	\$531,696
Operating Expenses	\$5,341	\$6,443	\$5,916	\$15,900	\$15,800
TOTAL EXPENDITURES	\$514,664	\$567,724	\$528,523	\$553,662	\$547,496

ANALYSIS

For Fiscal Year 22, the School Crossing Guard Division would like to provide and implement a bike helmet safety awareness for students in Miami Gardens ranging from kindergarten through fifth grade.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Participated in Quarterly Crossing Guard Leadership Meetings.

Safely crossed 100% of the students throughout the year without incident..

Installed car seats restraints and/or provided checks on a case-by-case basis (Prior to Covid-19).

Established uniform practices of school traffic safety.

FY 2021-2022 Goals and Objectives

Maintain adequate staffing for the School Crossing Guard function (During Covid-19).

Promote our 2 (PT) Supervisors to (FT).

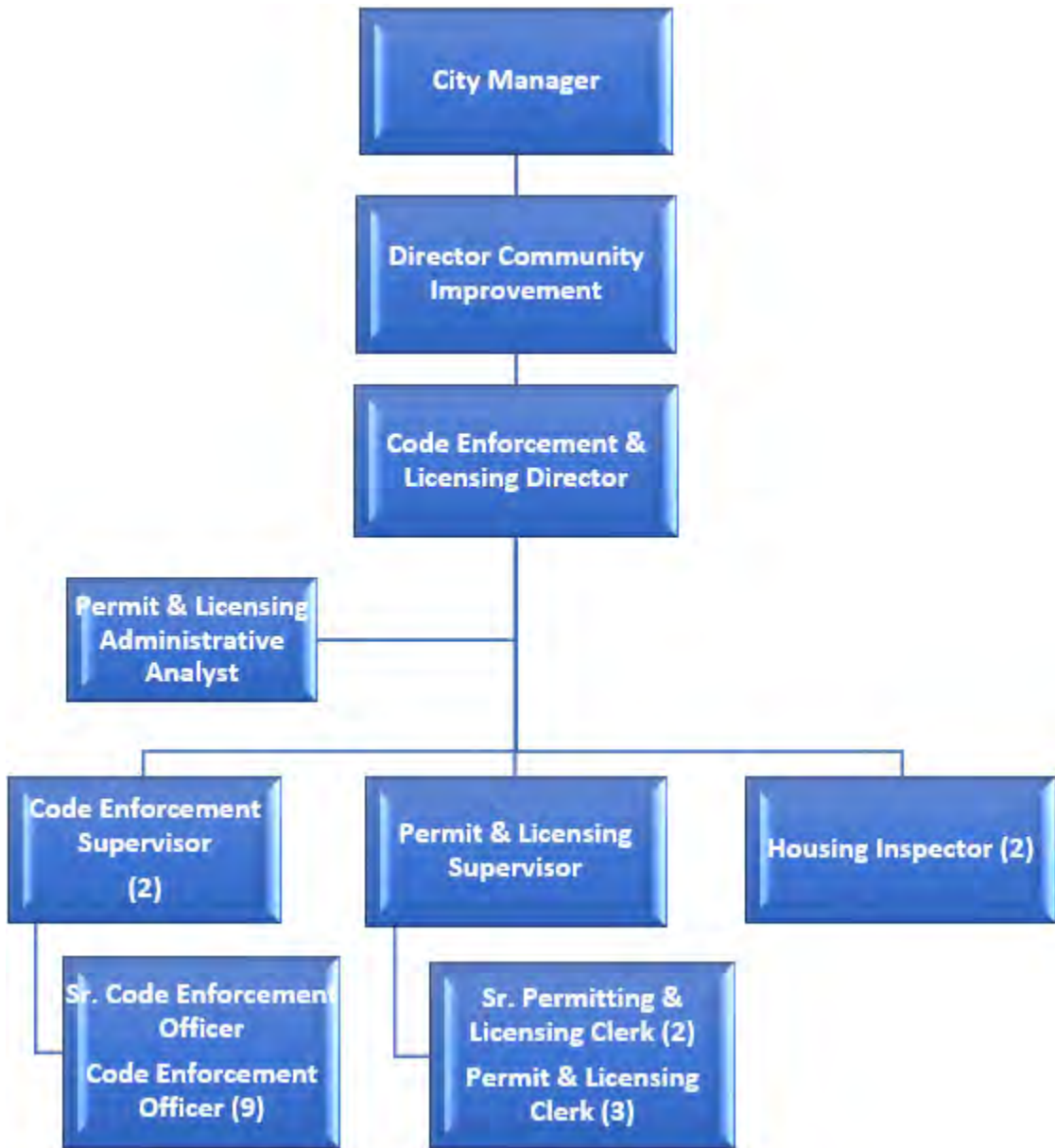
Maintain our Safe Routes to School Plan for selected schools in the city.

Present Pedestrian Safety Education programs at community and school events.

Conduct Child Passenger Safety classes to educate community and continue to provide inspections to the community.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Safely cross 100% of the students who come into the area of responsibility of the school crossing guards.	Percentage of students who are safely crossed.	100%	100%	100%
Conduct at least 4 child ID Programs throughout the year, as requested.	Number of Child ID Programs participated in.	8	10	12
Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions.	Number of pedestrian safety information sessions.	4	6	8

CODE COMPLIANCE DIVISION



CODE COMPLIANCE DIVISION

MISSION

The Code Compliance Division was established to preserve, protect, and improve the physical, social, and economic health of the City of Miami Gardens. Our mission is to provide exceptional service to every citizen, customer and business owner/operator; while creating quality-based solutions to support and manage the unique needs of each customer. Our goal is to continue to build and maintain an attractive, appealing, and safe environment for all.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Code Enforcement Officer	10.00	9.50	8.50
Sr. Code Enforcement Officer	0.00	0.00	1.00
Code Enforcement Supervisor	2.00	2.00	2.00
Permit & Licensing Administrative Analyst	0.00	0.00	1.00
Permit & License Clerk Supervisor	1.00	1.00	1.00
Sr. Permit & License Clerk	0.00	0.00	2.00
Permit & License Clerk	6.00	6.00	3.00
Housing Inspector	2.00	2.00	2.00
Code Enforcement & License Director	1.00	1.00	1.00
Community Improvement Director	0.00	0.20	0.20
TOTAL STAFFING	22.00	21.70	21.70

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,165,781	\$1,314,915	\$1,424,674	\$1,547,368	\$1,597,221
Operating Expenses	\$64,022	\$219,688	\$109,484	\$135,150	\$137,211
Capital Outlay	\$0	\$0	\$169,359	\$76,757	\$76,757
TOTAL EXPENDITURES	\$1,229,804	\$1,534,603	\$1,703,517	\$1,759,275	\$1,811,189

ANALYSIS

For FY 2022, the Code division would like to continue commercial vehicle and illegal food vendor control initiative, which consists primarily of night sweeps throughout the entire city on a monthly basis. These sweeps will be conducted 8-10 times during the fiscal year. Four (4) to six (6) Code Officers will team up and in collaboration with the Police Department, conduct investigations between 08:00 p.m. and 2:00 a.m. The Hot Spot Surveillance team will focus on keeping illegal dumping to a minimum and reduce the time trash is at a specific location before removed. The Business identification team will identify businesses that are not licensed also business location that are not properly maintained. These initiatives are expected to reduce the number of calls and complaints received within the city, improve the appearance of the general area and increase revenue.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Initiated Strategic Zone Enforcement Task Force.

Increased special Night Operations in conjunction with CMGPD by 40%.

Created and maintained a Hot Spot Surveillance initiative.

Conducted business licensing Enforcement for business identification in 2 business zones.

Increased customer electronic payments methods and options.

FY 2021-2022 Goals and Objectives

Automate Special Master Process.

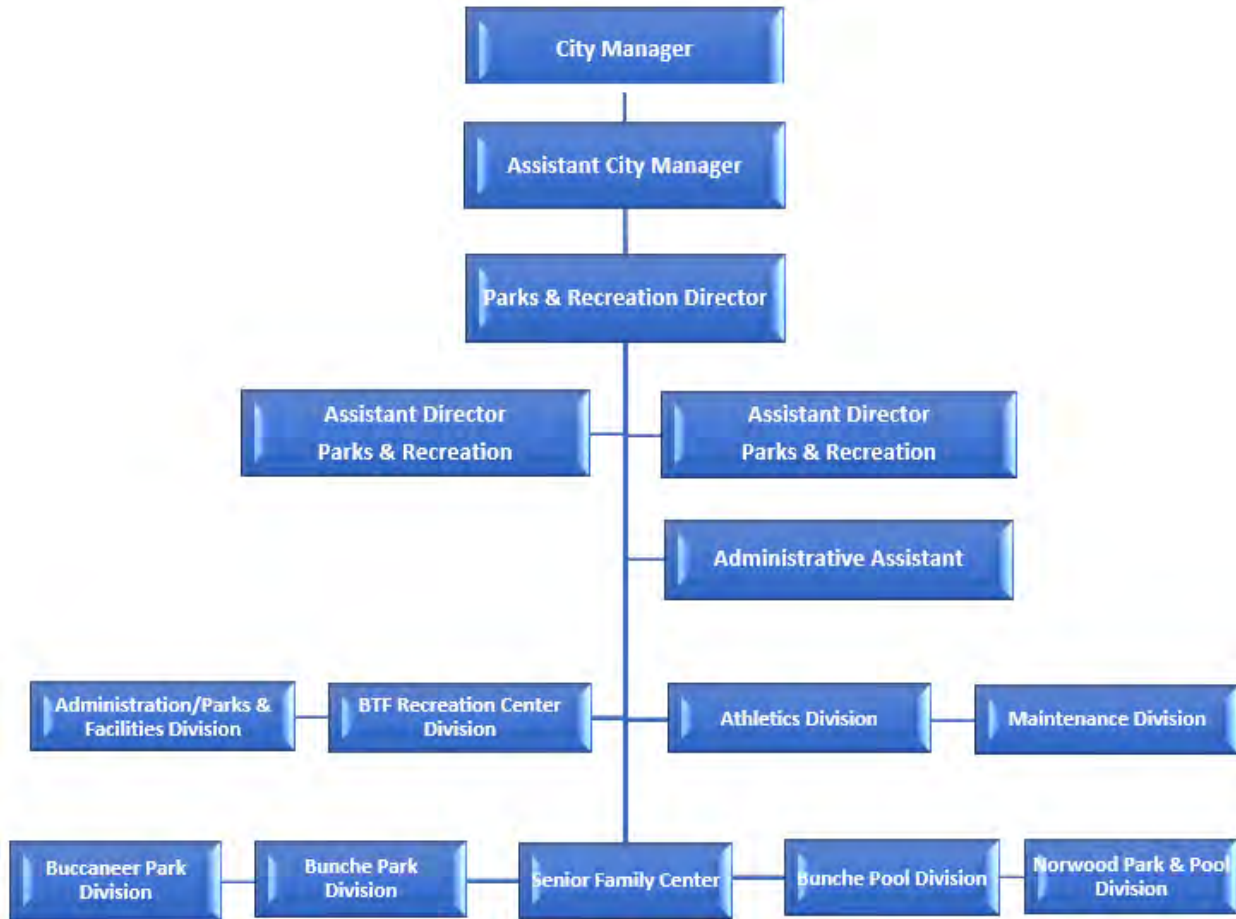
Increase special Night Operations in conjunction with CMGPD by 45%.

Increase voluntary compliance by 20%.

Create code and Business License team.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Improve customer service delivery for customers.	Provide lien search results within 5-7 business days. Respond to customer complaints within 24-48 hours.	85%	90%	92%
Completion of final Business License Renewal Mailings.	100% mailings to delinquent and late business license renewals.	100%	100%	100%
Completion of Landlord Mailings.	100% mailings to delinquent and late landlord fee renewals.	100%	100%	100%
Maintain certifications for inspectors.	Maintain training and certifications for 100% of inspectors.	100%	100%	100%
Cross Training of staff to accommodate flexible coverage of this section.	Complete a minimum of 50% cross training of permit clerks to accommodate staffing burden around renewal timeframes.	30%	40%	60%
Identify & schedule cases for Special Masters Hearings.	Conduct 11 Special Masters hearings annually.	95%	60%	90%

PARKS AND RECREATION DEPARTMENT



PARKS AND RECREATION DEPARTMENT

MISSION

The mission of the Parks and Recreation Department is to create and maintain unparalleled recreational opportunities, unique high quality parks, trails and public spaces, enhancing our community with exceptional customer service. The Department also offer a variety of inclusive services for the betterment of the residents, ensuring residents receive the highest possible standards.

PARKS AND RECREATION DEPARTMENT EXPENDITURES					
EXPENDITURES BY PROGRAM	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Administration Division	\$1,655,838	\$1,875,341	\$1,786,717	\$2,020,369	\$2,128,714
BTFRD Division	\$908,751	\$1,177,627	\$1,249,794	\$1,268,480	\$1,498,570
Athletics Division	\$1,011,536	\$1,089,718	\$716,167	\$1,275,651	\$1,370,851
Bunche Pool Division	\$40,855	\$64,866	\$242,009	\$388,001	\$387,185
Maintenance Division	\$1,260,683	\$1,380,122	\$1,171,831	\$1,515,848	\$1,407,481
Buccaneer Park Division	\$0	\$418,389	\$452,432	\$529,142	\$549,801
Norwood Park & Pool	\$0	\$15,792	\$310,320	\$716,204	\$753,643
Bunche Park Division	\$0	\$1,152	\$151,835	\$684,899	\$684,532
Senior Family Center	\$0	\$0	\$0	\$0	\$853,929
General Fund Total	\$4,877,663	\$6,023,006	\$6,081,103	\$8,398,594	\$9,634,705
Children's Trust - YAS Prog	\$0	\$122,706	\$140,718	\$282,150	\$282,150
Children's Trust - YEN Prog	\$0	\$48,262	\$71,823	\$125,240	\$125,240
Grant Fund Total	\$0	\$170,968	\$212,540	\$407,390	\$407,390
TOTAL EXPENDITURES	\$4,877,663	\$6,193,974	\$6,293,643	\$8,805,984	\$10,042,095

PARKS AND RECREATION DEPARTMENT – ADMINISTRATION DIVISION



ADMINISTRATION DIVISION

MISSION

The Recreation Division is committed to providing our citizens with a wide variety of recreational opportunities supported by our parks, facilities and personnel. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Parks & Recreation Director	1.00	1.00	1.00
Teacher	0.00	1.70	1.70
Operations Service Manager	1.00	1.00	1.00
Recreation Aides	10.40	10.40	10.40
Recreation Aides II	3.00	3.00	3.00
Recreation Aides I	2.00	2.00	2.00
Information Officer	1.00	1.00	1.00
Recreation District Supervisor	0.00	0.00	0.00
Recreation Supervisor	4.00	3.00	3.00
Recreation Coordinator	0.80	1.00	1.00
Administrative Analyst	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Assistant Parks & Recreation Director	2.00	2.00	2.00
TOTAL STAFFING	27.20	28.10	28.10

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,052,698	\$1,265,893	\$1,316,076	\$1,557,667	\$1,602,651
Operating Expenses	\$590,604	\$609,448	\$470,641	\$462,702	\$526,063
Capital Outlay	\$12,536	\$0	\$0	\$0	\$0
Reserve for New Facilities Operations	\$0	\$0	\$0	\$160,707	\$0
TOTAL EXPENDITURES	\$1,655,838	\$1,875,341	\$1,786,717	\$2,020,369	\$2,128,714

ANALYSIS

The recreation program will focus on improving the aesthetics, safety, and cleanliness of our parks and recreation facilities.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Renewed the Children's Trust Youth Development Grant for afterschool and summer camp programs. The Recreation Department was awarded \$282,150 for children grades K-5 at three (3) sites and an additional \$125,240 for youth grades 6-12 at one (1) site for 5 years.

Renewed grant for Alliance for Healthier Generation which provided afterschool program participants with PPEs and activities such as Yoga and Zumba.

In accordance with CDC COVID Safety Protocols hosted a safe Afterschool, Summer Camp, Winter Camp, and Kids Day off programs through Children's Trust at AJ King, Carol City and Rolling Oaks.

Staffed food and toy distributions and movie nights.

Opening and Ribbon Cutting for Senior Family Center and Bunche Park.

Staff attended virtual NRPA and FRPA sessions. Two (2) staff received their CDL license and one (1) received a pesticide license.

Established a new sponsorship with Lowes to supplement the costs of a community gardening program.

Started a You Tube Channel for Virtual Parks and Recreation (VPR) and produced over 125 videos with various Arts & Crafts, DIY, Cooking, Nutrition, Wellness, Sports, Gardening, Science, Bike Safety, Physical activities, PSAs, Dance and Calligraphy.

FY 2021-2022 Goals and Objectives

Establish three (3) new partnerships with organizations to provide programs and activities for school age youth.

Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs).

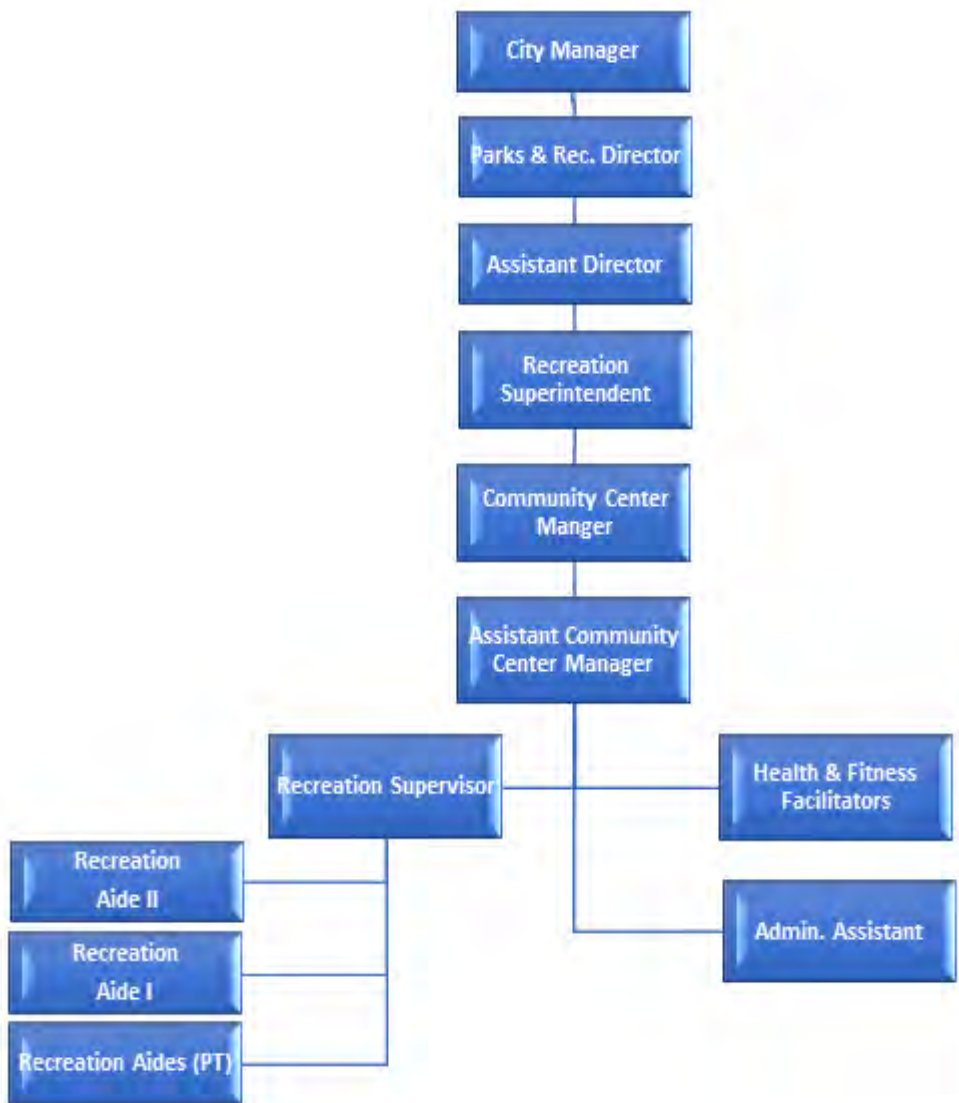
Continue to offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

Continue to improve the aesthetics of our parks, playgrounds, athletic fields, facilities and open spaces throughout the city.

Expand the community garden at Scott Park and acquire sponsorships to supplement the materials needed to expand the program.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Establish five (5) new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established.	N/A	3 new partnerships	3 new partnerships
Increase attendance within our Afterschool, Summer Camp, Winter Camp, Spring camp, and Kids Day off programs.	Number of new registrants within these programs	ASC:90 SC:250 WC:45 SC: 100	ASC: 315 SC: 315 WC: 100 SC: 200	ASC: 180 SC: 200 WC: 100 SC: 100
Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction	Survey 30% of programs	Survey 50% of programs	Survey 50% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	18	20	75% of all staff
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	5	10	10
Professional Certifications within the Parks and Recreation Department	Place staff on a course to test and receive professional certifications	16	5	5
Establish teen programs at three (3) sites within the city.	Number of new programs and attendance within each.	1	1	1

PARKS AND RECREATION DEPARTMENT – BETTY T. FERGUSON
RECREATIONAL COMPLEX DIVISION



BETTY T. FERGUSON RECREATIONAL COMPLEX DIVISION

MISSION

The Betty T. Ferguson Recreational Complex is committed to fostering inclusive community participation by providing an environmentally sound facility for cultural arts, education, recreation, celebration and locally based human services in order to increase opportunity for personal and collective growth in the Miami Gardens Community.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Community Center Manager	1.00	1.00	1.00
Assistant Community Center Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00
Janitorial Worker	1.60	1.60	1.60
Park Ranger Supervisor	1.00	0.00	0.00
Park Ranger	2.40	2.40	2.40
Recreation Aide	4.00	4.80	4.80
Recreation Aide I	2.00	2.00	2.00
Health & Fitness Facilitator	2.40	2.40	2.40
Event Specialist	1.00	1.00	1.00
Chess Instructor	0.20	0.50	0.50
TOTAL STAFFING	18.60	18.70	18.70

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$544,761	\$669,878	\$594,108	\$855,999	\$881,385
Operating Expenses	\$363,991	\$507,749	\$655,686	\$412,481	\$617,185
TOTAL EXPENDITURES	\$908,751	\$1,177,627	\$1,249,794	\$1,268,480	\$1,498,570

ANALYSIS

The Betty T. Ferguson Recreational complex continues to be highly utilized from rentals, sporting events and special events. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Hosted the Virtual Fitness challenge.

Started a YouTube Channel for Virtual Parks and Recreation (VPR) and produced over 125 videos with various Arts & Crafts, DIY, Cooking, Nutrition, Wellness, Sports, Physical activities, PSAs, Dance and Calligraphy.

Offered Free Virtual classes for Adults to include Pilates, Line dancing, Yoga, Zumba, and Calligraphy. Virtual Senior Program was also offered via Zoom to include Silver Sneakers, Yoga and Zumba

FY 2021-2022 Goals and Objectives

Survey at least five (5) programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs.

Benchmark the facility in industry standards in staffing, maintenance costs and capital projects.

Improve the overall aesthetics, landscaping, facility cleanliness and safety protocols.

Continue the new partnership with Florida Memorial University for usage of Track, Field, and locker rooms.

Renovate the interior rooms and hallways with paint, flooring, furniture and lighting.

Increase rental revenue to include facility and outdoor stadium.

Develop activities and programs for young adults ages 23 to 55.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction.	10	15	15
Benchmark the facility in industry standards in staffing, maintenance costs and capital projects.	Survey various cities with facilities of similar size, programming and usage.	3	5	5
Improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.	Develop and implement a maintenance plan to include checklists described by best practices and industry standards.	3	5	5
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	4	4	75% of all staff

PARKS AND RECREATION DEPARTMENT – ATHLETICS DIVISION



ATHLETICS DIVISION

MISSION

The Athletics Division is committed to providing lifelong learning experiences to the residents of Miami Gardens while enhancing their achievement of educational goals. Our goal is to teach the values of teamwork, pride, respect, commitment, good work ethic, sportsmanship and development of the proper winning attitude. It is our hope that through our athletic programs, participating residents will adopt these guidelines and develop a positive winning attitude that will carry over into all aspects of their lives.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Athletics Manager	1.00	1.00	1.00
Athletics Coordinator	1.00	1.00	1.00
Athletics Supervisor	2.00	1.00	1.00
Aquatic Facility Manager	1.00	1.00	1.00
Recreation Aide I	2.00	2.00	2.00
Recreation Aide II	2.00	2.00	2.00
Lead Lifeguard Water Safety	1.00	1.00	1.00
Lifeguard Water Safety Instructor	2.80	3.80	3.80
Lifeguard	0.50	0.50	0.50
Lead Tutors/Tutor	1.50	0.00	0.00
Recreation Aide	4.00	4.00	4.00
TOTAL STAFFING	18.80	17.30	17.30

DIVISION EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$526,482	\$592,902	\$502,992	\$729,051	\$824,251
Operating Expenses	\$485,054	\$496,815	\$213,175	\$546,600	\$546,600
TOTAL EXPENDITURES	\$1,011,536	\$1,089,718	\$716,167	\$1,275,651	\$1,370,851

ANALYSIS

The Athletics Division will continue to offer exceptional programs to the community. In FY21/22 the division will focus on offering more leagues such as baseball, soccer and t-ball to provide additional programs to our residents. The division will also explore adult leagues such as kickball, softball and flag football.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Created virtual athletics programs for soccer and baseball.

Established new agreements to provide soccer, basketball, baseball, tennis and flag football programs.

Staff attended various virtual FRPA sessions.

Renewed the Soccer for Success grant through the US Soccer Foundation.

Formed a partnership with Florida Memorial Athletic Division for volunteers to assist with programs within the division.

FY 2021-2022 Goals and Objectives

Expand tennis, baseball, basketball, flag football and t-ball leagues.

Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs).

Develop and implement a 4-week summer sports camp.

Renew the Soccer for Success grant through the US Soccer Foundation.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Transition the Stingray competitive swim program to Bunche Pool.	Move the program	N/A	100% of enrollees	100% of enrollees
Develop (3) new aquatic programs, Ex. Scuba & Snorkeling.	Implement new programs	N/A	15 per program	15 per program
Survey programs twice a year to gauge customer satisfaction of services. (i.e. facility cleanliness, rentals, service providers and city run programs).	Create a survey and distribute to users to evaluate customer satisfaction.	N/A	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	2	6	75% of all staff
Establish partnership with surrounding schools and churches.	Implement a marketing strategy to have information distributed within both schools and churches.	N/A	25% of schools and churches in the area	25% of schools and churches in the area

PARKS AND RECREATION DEPARTMENT – BUNCHE POOL
DIVISION



BUNCHE POOL DIVISION

MISSION

Bunche Pool is committed to providing our citizens with a wide variety of aquatic programs to educate, increase awareness and promote water safety. Our goal is to deliver superior programs and services while providing a clean, safe and fun facility for our patrons to utilize.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Lifeguard Water Safety Instructor	1.00	1.00	1.00
Lead Lifeguard Water Safety Instructor	0.80	0.80	0.80
Lifeguard	1.50	1.50	1.50
Lifeguard (Summer)	1.25	1.25	1.25
Park Manager	0.00	2.00	2.00
TOTAL STAFFING	4.55	6.55	6.55

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$18,373	\$42,805	\$155,342	\$319,072	\$318,256
Operating Expenses	\$22,481	\$22,061	\$86,667	\$68,929	\$68,929
TOTAL EXPENDITURES	\$40,855	\$64,866	\$242,009	\$388,001	\$387,185

ANALYSIS

The Division will focus on developing new aquatic programs such as Learn to swim, Scuba & Snorkeling.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Created virtual videos for Aqua Pole, Synchronized Swimming, Basic First Aid, Exer-swim and Water safety.

Assisted with drive thru vaccinations and food distribution events.

Staff attended various virtual FRPA sessions. Two (2) staff received aqua pole certifications.

Implemented Summer Movie Night for July is Parks and Recreation Month.

FY 2021-2022 Goals and Objectives

Develop (3) new aquatic programs (such as Aqua Pole Classes, Jr Lifeguarding).

Continue to establish partnerships with surrounding schools and churches.

Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Transition the Stingray competitive swim program to Bunche Pool.	Move the program	N/A	100% of enrollees	100% of enrollees
Develop (3) new aquatic programs, Ex. Scuba & Snorkeling.	Implement new programs	N/A	15 per program	15 per program
Survey programs twice a year to gauge customer satisfaction of services. (i.e. facility cleanliness, rentals, service providers and city run programs).	Create a survey and distribute to users to evaluate customer satisfaction.	N/A	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	2	6	75% of all staff
Establish partnership with surrounding schools and churches.	Implement a marketing strategy to have information distributed within both schools and churches.	N/A	25% of schools and churches in the area	25% of schools and churches in the area

PARKS AND RECREATION DEPARTMENT – MAINTENANCE
DIVISION



MAINTENANCE DIVISION

MISSION

The Park Maintenance Division exists to maintain, develop and improve the parks and municipal facilities entrusted to our residents by the citizens of the Miami Gardens community. We are dedicated to providing a clean, attractive and safe environment for all who use our parks and visit the municipal facilities under our care.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Maintenance District Supervisor	1.00	1.00	0.00
Park Maintenance Manager	0.00	0.00	1.00
Janitorial Supervisor	3.00	3.00	3.00
Janitorial Worker	3.00	3.00	3.00
Landscape Supervisor	3.00	2.00	1.00
Landscape Worker	6.00	6.00	6.00
Trades Worker	3.00	4.00	5.00
Irrigation Supervisor	0.30	0.30	0.30
Parks Superintendent	1.00	1.00	1.00
TOTAL STAFFING	20.30	20.30	20.30

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$958,241	\$970,806	\$925,934	\$1,226,610	\$1,101,970
Operating Expenses	\$282,890	\$409,316	\$239,902	\$289,238	\$305,511
Capital Outlay	\$19,552	\$0	\$5,995	\$0	\$0
TOTAL EXPENDITURES	\$1,260,683	\$1,380,122	\$1,171,831	\$1,515,848	\$1,407,481

ANALYSIS

The Parks Maintenance Division continues to develop various strategies to improve the beatification of the City's parks, facilities and playgrounds. As the Division continues to address the weekend deficiencies of cleaning the parks and ensuring the maintenance tier plan is being executed on a daily basis, more accomplishments will be seen from this Division.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Aligned Park Maintenance staff to work closely with recreation staff to address deficiencies and repairs as needed.

Implemented maintenance plan to include check lists, service logs to insure equipment is maintained and service according to industry and manufacturer standards.

Provided training and/or professional development in Tree Trimming, pesticide application and OSHA safety procedures.

Two (2) park maintenance staff received their CDL License, one received a Master Electrician's License and one became a Certified Parks and Recreation Executive (CPRE).

Recertify fire and life safety and preventative measures within the facilities.

FY 2021-2022 Goals and Objectives

Continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Training to offer professional development opportunities for staff to improve work ethic and knowledge of parks and recreational activities.

Increase number of professional certifications within the division.

Updating fleet to include new vehicles and utility vehicle.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	2	75% of all staff	75% of all staff
Repairing various issues within the City by addressing and processing workorders received.	Number of workorders completed.	253	250	250

PARKS AND RECREATION DEPARTMENT – BUCCANEER PARK
DIVISION



BUCCANEER PARK DIVISION

MISSION

Buccaneer Park is committed to providing our citizens with a wide variety of recreational opportunities supported by our parks, facilities and personnel. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Community Center Manager	1.00	1.00	1.00
Asst. Community Center Manager	1.00	1.00	1.00
Recreation Aide II	1.00	1.00	1.00
Recreation Aide I	1.00	1.00	1.00
Recreation Aide	3.40	3.40	3.40
TOTAL STAFFING	7.40	7.40	7.40

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$291,290	\$329,061	\$331,727	\$358,735
Operating Expenses	\$0	\$127,099	\$123,371	\$197,415	\$191,066
TOTAL EXPENDITURES	\$0	\$418,389	\$452,432	\$529,142	\$549,801

ANALYSIS

Buccaneer Park will establish spring and winter camps after being fully opened.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Created virtual videos with various Arts & Crafts, DIY and Projects.

Assisted with various community events (such as food distributions and toy giveaways).

FY 2021-2022 Goals and Objectives

Establish two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.

Establish spring and winter camp for youth.

Continue to increase attendance and activities with the Teen Program.

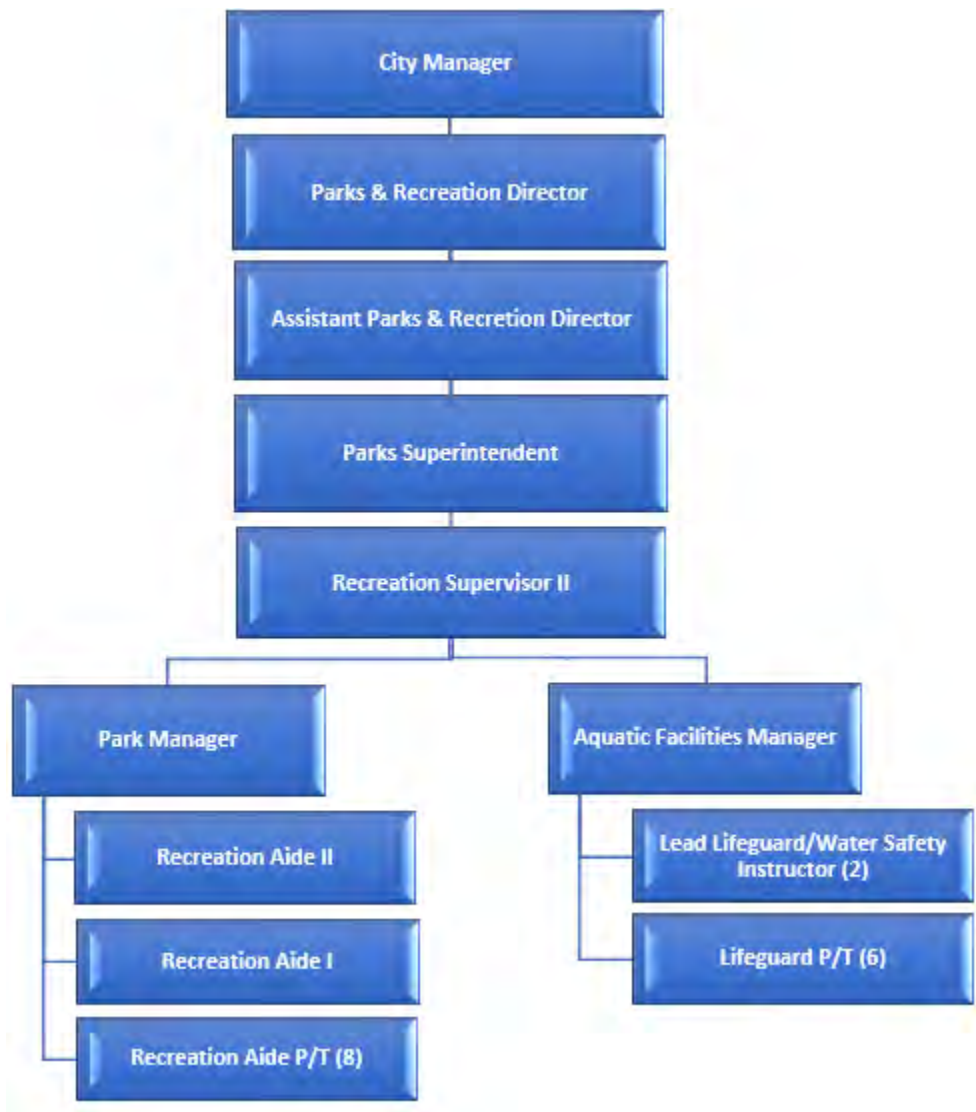
Survey at least two (2) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs).

Continue to offer professional development for staff to improve work ethic and knowledge of parks and recreational activities that focus on recreation and education.

Host a Summer Teen program for 25 youth.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Increase attendance within our Teen Program.	Number of new registrants within these programs	N/A	5	15
Survey at least two (2) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction.	N/A	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	3	3	75% of all staff
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	N/A	1	3

PARKS AND RECREATION DEPARTMENT – NORWOOD PARK & POOL DIVISION



NORWOOD PARK & POOL DIVISION

MISSION

Norwood Park and Pool is committed to providing a wide variety of recreational and aquatic opportunities for our residents. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Recreation Supervisor II	1.00	1.00	1.00
Recreation Aide II	1.00	1.00	1.00
Recreation Aide I	1.00	1.00	1.00
Recreation Aide	4.00	4.00	4.00
Lead Lifeguard Water Safety	2.00	2.00	2.00
Lifeguard	3.90	3.90	3.90
TOTAL STAFFING	12.90	12.90	12.90

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$2,555	\$141,094	\$382,687	\$476,126
Operating Expenses	\$0	\$13,237	\$169,226	\$333,517	\$277,517
TOTAL EXPENDITURES	\$0	\$15,792	\$310,320	\$716,204	\$753,643

ANALYSIS

Norwood Park will improve on its aquatic program and increase partnerships. The goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

In accordance with CDC COVID Safety Protocols, hosted a safe Afterschool, Summer Camp, Winter Camp, Teen and Kids Day off programs through Children's Trust.

Created various Virtual Recreation videos such as Arts & Crafts, DIY projects and Science.

Assisted with various community events such as food distributions and toy giveaways.

FY 2021-2022 Goals and Objectives

Create innovative aquatic programming to educate while providing physical fitness and water safety.

Establish two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.

Offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Establish two (2) new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established	N/A	2	2
Establish Afterschool, Summer Camp, Winter Camp, Spring Camp, Teen and Kids Day off programs.	Number of registrants within these programs.	N/A	ASC: 12 SC: 25 WC: 5 SC: 12	ASC: 25 SC: 25 WC: 25 SC: 25
Create innovative aquatic programming to educate while providing physical fitness and water safety.	Number of new programs established	N/A	2	2
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	4 Staff	75% of all staff

PARKS AND RECREATION DEPARTMENT – BUNCHE PARK
DIVISION



BUNCHE PARK DIVISION

MISSION

Bunche Park is committed to providing a wide variety of recreational opportunities for our residents. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Community Center Manager	1.00	1.00	1.00
Asst. Community Center Manager	1.00	0.00	0.00
Recreation Supervisor II	1.00	1.00	1.00
Event Specialist	0.00	1.00	1.00
Recreation Aide II	1.00	1.00	1.00
Recreation Aide I	1.00	1.00	1.00
Recreation Aide	5.00	5.00	5.00
TOTAL STAFFING	10.00	10.00	10.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$0	\$132,710	\$409,316	\$445,542
Operating Expenses	\$0	\$1,152	\$19,124	\$275,583	\$238,990
TOTAL EXPENDITURES	\$0	\$1,152	\$151,835	\$684,899	\$684,532

ANALYSIS

Bunche Park in will implement camps, establish partnerships, and programs. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

N/A- Facility under renovations. Projected opening in Summer of 2021.

FY 2021-2022 Goals and Objectives

Implement Afterschool, Summer Camp, Winter Camp, Spring Camp, Teen and Kids Day off programs.

Form two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.

Offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Implement Afterschool, Summer Camp, Winter Camp, Spring camp, Teen and Kids Day off programs to focus on recreation and education.	Number of new registrants within these programs	N/A	ASC: N/A SC: 30 WC: N/A SC: N/A	ASC: 30 SC: 30 WC: 30 SC: 30
Offer alternative sports programs such as wrestling, fencing, soccer, volleyball football, basketball, lacrosse, cricket, and badminton.	Number of new programs within these programs	N/A	2	5
Establish two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.	Number of new partnerships established	N/A	2 new partnerships	2 new partnerships
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	4 STAFF	75% of all staff

PARKS & RECREATION DEPARTMENT – SENIOR FAMILY CENTER
DIVISION



SENIOR FAMILY CENTER DIVISION

MISSION

The Senior Family Center is committed to providing a wide variety of recreational opportunities for our residents. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Community Center Manager	0.00	1.00	1.00
Asst. Community Center Manager	0.00	1.00	1.00
Park Manager	0.00	1.00	1.00
Recreation Aide II	0.00	1.00	1.00
Trades Worker	0.00	1.00	1.00
Recreation Aide	0.00	4.00	4.00
TOTAL STAFFING	0.00	9.00	9.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$0	\$0	\$0	\$388,658
Operating Expenses	\$0	\$0	\$0	\$0	\$465,271
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$853,929

ANALYSIS

In FY21-22, the Senior Center will enhance it's recreational activities for residents. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

N/A - Facility under renovations. Projected opening in Summer of 2021.

FY 2021-2022 Goals and Objectives

Establish traditional and alternative senior programming such as computer classes, pickle ball, knitting, sewing, gardening, estate planning, health education, outdoor movies and activities, fieldtrips, and senior luncheons.

Expand the current senior program to include seniors on current waiting list.

Form two (2) new partnerships with organizations to provide programs and activities for seniors.

Offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Establish traditional and alternative senior programming such as computer classes, pickle ball, knitting, sewing, gardening, estate planning, health education, outdoor movies and activities, fieldtrips, and senior luncheons.	Number of new registrants within these programs	N/A	N/A	8
Establish new partnerships with organizations to provide programs and activities for seniors.	Number of new partnerships established	N/A	N/A	2
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	N/A	75% of all staff

CHILDREN'S TRUST - YAS PROGRAM

MISSION

The City of Miami Gardens Parks and Recreation Department was awarded grant funding from The Children's Trust of Miami-Dade County for After-school Programs and Summer Camps.

As part of the Youth Afterschool and Summer (YAS) initiative, the City of Miami Gardens will operate four (4) program sites and provide 120 children in grades K-5 with a quality afterschool and summer programs for children in the Miami Gardens area. Highlights of this program will include literacy, fitness, social skills, homework assistance and family engagement.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Teacher	1.25	1.50	1.50
Recreation Aide	5.60	5.60	5.60
Program Manager	0.80	0.80	0.80
TOTAL STAFFING	7.65	7.90	7.90

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$100,817	\$121,015	\$220,973	\$228,981
Operating Expenses	\$0	\$21,889	\$19,703	\$61,177	\$53,169
TOTAL DIVISION	\$0	\$122,706	\$140,718	\$282,150	\$282,150

ANALYSIS

The goal of this program is to provide life skills and a variety of educational and fitness related activities, to maintain interest, and create an atmosphere where each child's need for self-expression can be met.

CHILDREN'S TRUST - YEN PROGRAM

MISSION

The City of Miami Gardens Parks and Recreation Department was awarded grant funding from The Children's Trust of Miami-Dade County for Youth Enrichment and Supports.

As part of the Youth Enrichment and Supports (YEN) initiative, the City of Miami Gardens provides 50 children in grades 6-12 with a quality afterschool program and 25 children's summer camp programs and activities in the Miami Gardens area. Highlights of this program includes literacy, fitness, social skills, homework assistance and family engagement.

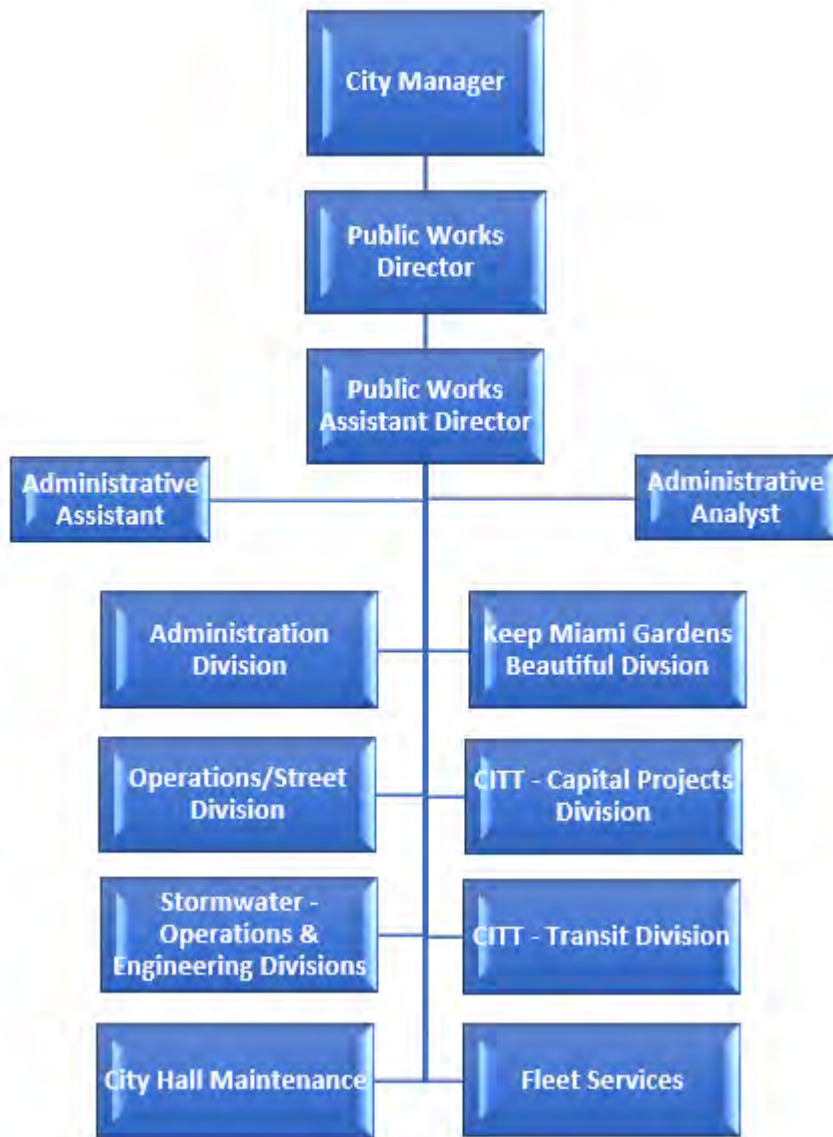
STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Teacher	4.00	4.00	4.00
Recreation Aide	0.80	0.80	0.80
Program Manager	0.80	0.80	0.80
TOTAL STAFFING	5.60	5.60	5.60

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$0	\$35,917	\$59,725	\$81,383	\$89,781
Operating Expenses	\$0	\$12,346	\$12,098	\$43,857	\$35,459
TOTAL DIVISION	\$0	\$48,262	\$71,823	\$125,240	\$125,240

ANALYSIS

The goal of this program is to provide life skills and a variety of educational and fitness related activities, to maintain interest, and create an atmosphere where each child's need for self-expression can be met.

PUBLIC WORKS DEPARTMENT



PUBLIC WORKS DEPARTMENT

MISSION

The Public Works Department (PWD) is responsible for the maintenance of public property within the City's limit. This includes: Beautification Projects; Landscape/Grounds Maintenance; Public Streets; Roads; and Stormwater Utility.

The department also houses the Fleet Services Division, which maintains the City's vehicles and equipment and Facilities Maintenance, which includes the upkeep of the Miami Gardens Municipal Complex and city owned properties. Furthermore, the PWD oversees the CMG Circulator, a free community bus service for residents and visitors. The Department also has the responsibility to coordinate Debris Management along-side Miami - Dade County and the City's contractor.

PUBLIC WORKS DEPARTMENT EXPENDITURES					
EXPENDITURES BY PROGRAM	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Fleet Services Division	\$2,465,936	\$2,890,652	\$2,209,781	\$2,504,647	\$2,875,372
City Hall Maintenance	\$770,877	\$841,043	\$862,282	\$807,950	\$808,299
General Fund Total	\$3,236,813	\$3,731,695	\$3,072,064	\$3,312,597	\$3,683,671
Administration Division	\$1,356,949	\$1,377,408	\$1,465,485	\$1,478,766	\$1,887,611
KMGB Division	\$210,837	\$233,004	\$207,944	\$214,091	\$235,023
Operations/Street Division	\$1,660,251	\$1,893,281	\$1,951,911	\$1,981,188	\$2,324,236
CITT - Capital Proj Division	\$1,723,534	\$2,048,126	\$3,637,508	\$6,507,324	\$5,833,221
CITT - Transit Division	\$1,115,955	\$1,289,941	\$1,402,197	\$1,457,747	\$1,529,737
Transportation Fund Total	\$6,067,526	\$6,841,760	\$8,665,044	\$11,639,116	\$11,809,828
Stormwater Operations	\$2,728,659	\$3,013,777	\$3,042,088	\$3,075,002	\$3,048,044
Engineering Division	\$273,056	\$347,188	\$416,736	\$4,471,518	\$4,663,269
Stormwater Fund Total	\$3,001,715	\$3,360,966	\$3,458,824	\$7,546,520	\$7,711,313
TOTAL EXPENDITURES	\$12,306,054	\$13,934,421	\$15,195,933	\$22,498,233	\$23,204,812

PUBLIC WORKS DEPARTMENT – ADMINISTRATION DIVISION



ADMINISTRATION DIVISION

MISSION

The Department operates through five (5) Divisions - The Administration Division, The Keep Miami Gardens Beautiful Program Division, the Streets Division, and Stormwater Utility Operations. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and staff.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Public Works Director	1.00	1.00	1.00
Assistant Public Works Director	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
GIS Analyst	0.25	0.25	0.25
TOTAL STAFFING	4.25	4.25	4.25

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$501,860	\$517,075	\$556,822	\$591,051	\$630,124
Operating Expenses	\$66,190	\$54,230	\$36,766	\$52,685	\$52,683
Capital Outlay	\$0	\$0	\$54,467	\$9,304	\$9,304
Interfund Transfers	\$788,899	\$806,103	\$817,431	\$825,726	\$1,195,500
TOTAL EXPENDITURES	\$1,356,949	\$1,377,408	\$1,465,485	\$1,478,766	\$1,887,611

ANALYSIS

The Administrative Division of the Public Works Department is responsible for oversight of the Department's operations through three (3) Operating Divisions (Landscaping, Streets and Keep Miami Gardens Beautiful) and a separate Division housed in the Stormwater Utility Fund. For Fiscal Year 2022, the division will continue to work with Florida Department of Transportation to ensure city projects are completed in a timely manner.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Due to COVID-19, a sanitizing plan was added to keep riders safe this included adding partitions between the seats and sanitizing station at City Hall and inside the trolley. In addition, reports were sent to the County and the State to update our efforts.

Researched and received grants for additional funds for tree planting to meet our Canopy Study and Stormwater Projects.

Work with the City Manager's Office for transitioning the City's Fleet Division to E-fleet –Enterprise, Inc. The Fleet Representative position was eliminated.

Continued to make all the divisions more efficient and accountable for the tasks.

Continuing the water cost saving measures like changing medians potable water to well irrigation systems.

Planning and Implementing the Engineering Public Works Project.

Continuing the closing process with FDOT for the Hard Rock Pedestrian Bridges and Tunnels Project.

FY 2021-2022 Goals and Objectives

Work with the FDOT with all the projects in the City.

Complete the County Appraiser's Tax Roll Process for the Stormwater and Streetlight District Fees on tax roll.

Administer all the Public Works Capital Projects with the Engineering Division.

Continuing the transition of the Fleet Division to E-fleet as vehicles are replaced.

Increase our customer service to our internal and external customers.

Continuing our COVID-19 protocols and sanitizing our offices and facilities as needed to maintain a safe work environment.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Respond to all customer concerns within 48 hours.	Response time to customer concerns.	100%	100%	100%
Increase the number of awarded grants.	Number of grants awarded.	3	3	3
Secure grant funding whenever feasible for public works.	Amount of grant funding secured.	18,307,152	500,000	500,000
Ensure all work orders are completed for the FY.	Number of work orders completed.	996	575	800
Obtain "Satisfied" rating from a higher percentage of surveyed customers than previous year.	Percent of customers satisfied with service rendered.	100%	100%	100%

PUBLIC WORKS DEPARTMENT – KEEP MIAMI GARDENS
BEAUTIFUL DIVISION



KEEP MIAMI GARDENS BEAUTIFUL DIVISION

MISSION

The Keep Miami Gardens Beautiful Program Division of the Public Works Department is responsible for the beautification activities of the City. The Division operates primarily through volunteer efforts and concentrates its efforts on right-of-way beautification and litter removal. It is responsible for City entrance signs and planted areas. The Division sponsors a number of joint programs with various homeowner associations throughout the City. The Division is responsible for monitoring the City's contracts with the Florida Department of Corrections for four (4) Public Works crews responsible for the removal of litter and assist in maintaining median landscaping.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
KMGB Program Manager	1.00	1.00	1.00
KMGB Program Coordinator	1.00	1.00	1.00
TOTAL STAFFING	2.00	2.00	2.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$131,105	\$146,690	\$151,525	\$155,441	\$160,069
Operating Expenses	\$79,732	\$86,314	\$56,419	\$55,650	\$65,650
Capital Outlay	\$0	\$0	\$0	\$3,000	\$9,304
TOTAL DIVISION	\$210,837	\$233,004	\$207,944	\$214,091	\$235,023

ANALYSIS

The Division continues to be involved with environmental education. In Fiscal Year 22, the City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, Great American Clean-up, Arbor Day and Recycling.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

The City received the 2020 Tree City USA certification and the Litter Control and Prevention Grant from State Department of Transportation.

The City Adopt-A Tree program gave away over 1,000 trees to our residents during the City's Annual Arbor Day celebration. This year we had a drive-thru due to COVID-19.

Continued and assisted in the community garden and fruit tree farm in the Senior Citizen Center.

Continued increasing the tree canopy in the City per the Tree Canopy Study.

Completed the County NEATS Grant under the tree planting initiative with Leslie Estates Tree Planting Project.

Received another year funding from FDOT for \$14,569 for the Great American Cleanup litter Prevention Program as a funding matching grant.

No Beautification Board due to COVID-19; however, continued the activities.

FY 2021-2022 Goals and Objectives

To apply for beautification grant (tree plantings, litter control, etc.).

Plant 500 street and right of way trees as a part of the City's tree canopy program.

Create new community pride volunteer programs to beautify the City.

Continue the KMGB Programs (Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day). This year the division is adding Dare to Care and Keep it Green Signage.

Coordinate clean-up activities throughout the communities to keep Miami Gardens clean from litter.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Recruit Volunteers for clean-up efforts.	Number of volunteer hours.	8,313	7,000	6,000
Increase the City Tree Canopy coverage to 35%.	Number of trees planted.	53	150	200
Save on potable irrigation water usage.	Number of gallons saved.	18,271	20,088	25,000
Increase the road litter removal.	Number of bags picked up.	14,708	12,000	14,000
Increase the pickup efforts of the crews under the Department of Corrections.	Number of Miles of road that are picked up.	12,574	11,760	13,000
Increase the Adopt A Road sections.	Number of roads adopted.	5	6	7
Increase school outreach (environmental education)	Number of classes/workshops.	14	15	15
Increase community tree care awareness.	Number of workshops/seminars.	2	3	6

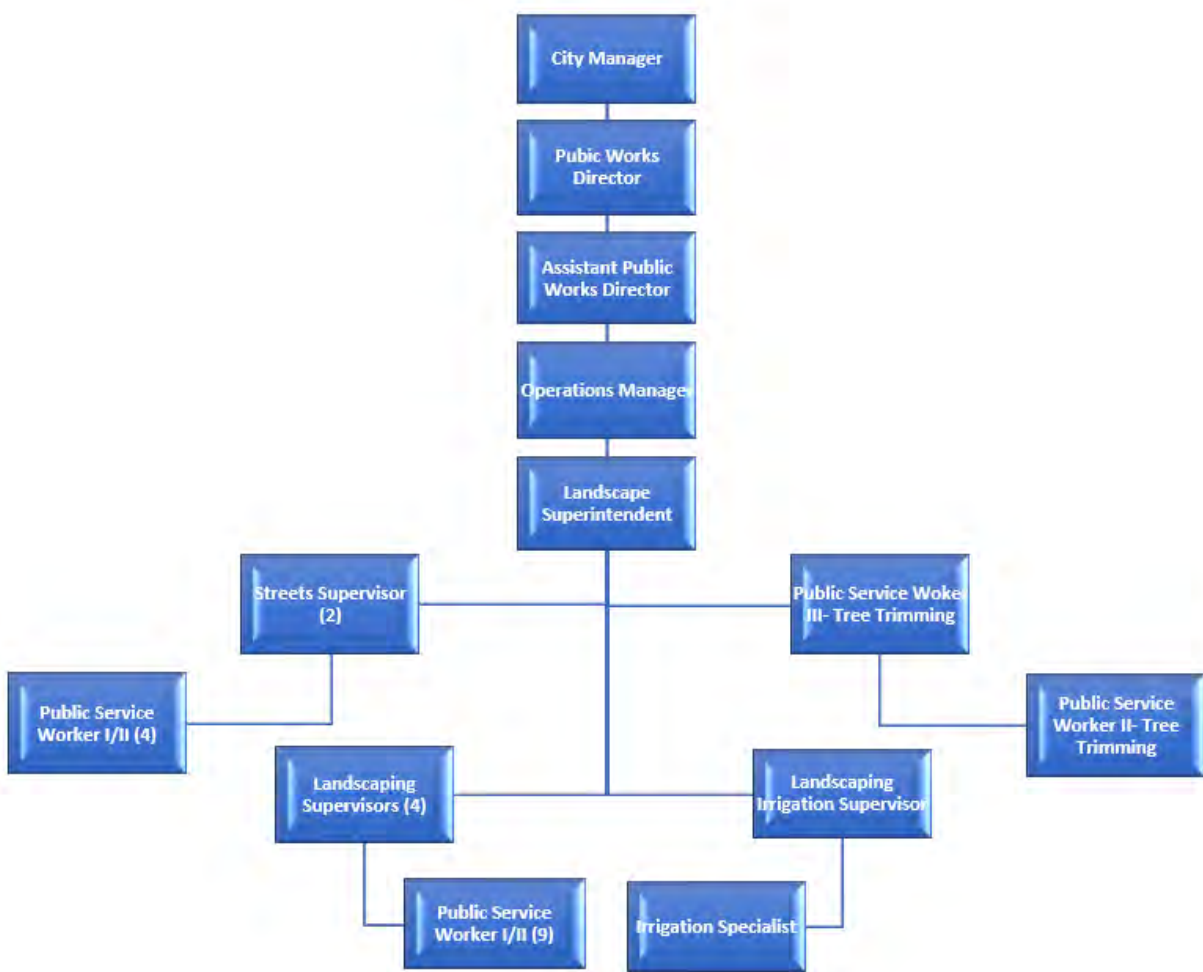


**KEEP MIAMI GARDENS
BEAUTIFUL**

KEEP AMERICA BEAUTIFUL AFFILIATE

Keep Miami Gardens Beautiful Emblem

PUBLIC WORKS DEPARTMENT – OPERATIONS/STREETS DIVISION



OPERATIONS/STREETS DIVISION

MISSION

The Streets Division of the Public Works Department is responsible for maintenance of the City's three hundred (300) plus miles of streets, medians, sidewalks and street rights-of-way and ten (10) miles of canals. The Division administers the annual street paving program and pedestrian access efforts. The Division serves as the staff of the Stormwater Utility through a charge-back system.

The Division serves as the staff of the Stormwater Utility through a charge-back system.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Landscape Superintendent	1.00	1.00	1.00
Arborist	0.25	0.25	0.00
Public Service Supervisor	6.00	6.00	6.00
Public Service Worker I	7.00	7.00	7.00
Public Service Worker II	7.00	7.00	7.00
Public Service Worker III	2.00	2.00	2.00
Irrigation Supervisor	0.70	0.70	0.70
Irrigation Specialist	1.00	1.00	1.00
Tree Care Specialist	0.00	0.00	0.25
Code Enforcement Officer	0.00	0.00	0.50
TOTAL STAFFING	24.95	24.95	25.45

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,265,738	\$1,468,705	\$1,473,538	\$1,576,100	\$1,771,948
Operating Expenses	\$386,904	\$424,576	\$478,373	\$405,088	\$552,288
Capital Outlay	\$7,610	\$0	\$0	\$0	\$0
Total Division	\$1,660,251	\$1,893,281	\$1,951,911	\$1,981,188	\$2,324,236

ANALYSIS

In Fiscal Year 2022, CITT Funds will cover repaving roads and replacing/installing sidewalks and replacing broken sidewalks throughout the City under the Public Works' Engineering Division. The Street Division will continue to repair potholes and sinkholes as needed.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Repaired 5,933 feet of sidewalk.

Installed 130 linear feet of sidewalks by Public Works.

Collected 5,818 bags of litter.

Continued the beautification on the medians throughout the City by adding and replacing plants and trees.

Repaired 178 potholes throughout the City.

Maintained over 52 acres of irrigated and non-irrigated swale areas.

Due to COVID-19, a contractor and temporary worker(s) were hired to assist with all the illegal trash and litter that were picked up by the correction crews that were out during the pandemic.

The Correction Crews returned to work in February 2, 2021 for their regular routine of litter/trash control and assist with landscaping.

FY 2021-2022 Goals and Objectives

To repair over 8,000 linear feet of trip and fall sidewalks throughout the City.

To continue paving streets and adding new sidewalks with CITT Funds through the Public Works' Engineering Division.

Maintaining the landscaping throughout the medians.

Repair potholes, edge of roads, and sinkholes as needed.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Complete all pothole repairs.	Number of potholes repaired.	119	60	70
Complete no less than 1,800 linear feet of sidewalks.	Number of linear feet of sidewalks repaired.	7,072	6,840	9,000
Complete no less than 200 linear feet of new sidewalks installed.	Number of linear feet of new sidewalks installed.	120	140	400
Complete no less than 300 acres of irrigated/maintained swale area.	Number of acres of irrigated/maintained swale area completed.	276	216	300
Complete no less than 150 acres of non- irrigated/ maintained swale area.	Number of acres of non- irrigated/ maintained swale area completed.	238	228	300

PUBLIC WORKS DEPARTMENT – CITT | CAPITAL PROJECTS
DIVISION



CITT- CAPITAL PROJECTS DIVISION

MISSION

The Division will utilize funding from the Citizens Independent Transportation Trust Fund to perform capital projects related to improving the road conditions for motorists and the safe access for pedestrians within the City's right-of-way.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Project Manager	1	1	1
Engineering Project Coordinator	1	1	1
TOTAL STAFFING	2	2	2

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$210,701	\$217,144	\$231,252	\$230,852	\$242,751
Operating Expenses	\$24,791	\$266	\$3,030	\$10,000	\$10,470
Capital Outlay	\$1,488,042	\$1,830,716	\$3,403,225	\$6,266,472	\$5,580,000
TOTAL EXPENDITURES	\$1,723,534	\$2,048,126	\$3,637,508	\$6,507,324	\$5,833,221

ANALYSIS

In Fiscal Year 2022, CITT Funds will cover the pavement management program to include but not limited to repaving roads and replace/install sidewalks throughout the City. In addition, specific projects are in the 5 year Capital Projects Plan for this Fiscal Year to include Vista Verde Road and Drainage Improvement Project, repaving NW 39 Ct, NW 46 Ave and from NW 200 St – 207 Dr., and NW 27-37 Ave and from NW 204 St to NW 211 St.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Completed roadway improvements, drainage, resurfacing, sidewalk repair and ADA improvements per the 5 Year Capital Project list throughout the City.

Completed construction design of the Vista Verde Phase

FY 2021-2022 Goals and Objectives

Work the Roadway Assessment Plan into the Public Works Road and Sidewalk Projects.

Continue the road pavement program -resurfacing, adding and improving medians and install/repair sidewalks City-wide as part of overall projects.

Continue the standalone sidewalk improvements throughout the City.

Complete Stormwater Improvement Projects per budgeted projects shared with Stormwater Funds.

PUBLIC WORKS DEPARTMENT – CITT TRANSIT DIVISION



CITT- TRANSIT DIVISION

MISSION

This Division will utilize the funding from Citizens Independent Transportation Trust to perform capital projects related to ADA sidewalk improvements around the bus stops, bus shelter maintenance/improvements and a bus circulator related to transit.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Public Service Worker I	1	1	1
Public Service Worker II	1	1	1
Trolley Program Manager	1	1	1
TOTAL STAFFING	3	3	3

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$179,107	\$191,452	\$181,781	\$201,952	\$222,075
Operating Expenses	\$869,880	\$1,043,579	\$1,095,110	\$1,195,795	\$1,307,662
Capital Outlay	\$66,968	\$54,911	\$125,306	\$60,000	\$0
Total Division	\$1,115,955	\$1,289,941	\$1,402,197	\$1,457,747	\$1,529,737

ANALYSIS

For Fiscal Year 2022, the City's Transit program will continue to prove successful with an additional trolley to the route system. With the additional trolley, it would assist in eliminating extensive waiting time.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Completed fiscal year Bus Stop Sidewalks/ADA Improvements.

Completed certain repairs on the existing bus shelters and bus stops due to accidents and maintenance.

Maintained a safe COVID-19 environment on the trolleys with partition separation of seats and sanitizing the trolleys and also set up a sanitizing station at City Hall.

Assisted with transporting residents from one location to the City's vaccination site.

FY 2021-2022 Goals and Objectives

Continue completing extra Bus Stop Sidewalks/ADA Improvements throughout the City leading to bus stops/shelters.

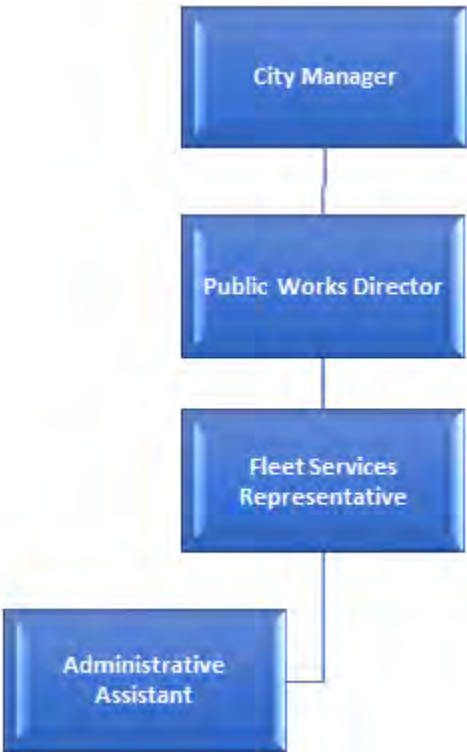
Maintain bus stops/shelters and implement the monitor the new bus and shelter advertising with the subcontractor.

Continue replacing weathered and damaged benches and trash receptacles as needed.

To add a fourth new trolley to the route system to decrease the waiting time of one hour to a possible 30-minute wait.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Bus schedule efficiency.	Percentage of punctuality in bus stop arrival.	95%	94%	93%
Passenger Count.	Average number of riders per month.	7,727	8,200	8,400
Publicity to public for services provided.	Community Outreach Events.	20	30	40
Service beyond Scheduled Routes.	Special Events.	18	22	25

PUBLIC WORKS DEPARTMENT – FLEET SERVICES DIVISION



FLEET SERVICES DIVISION

MISSION

In 2020, the Fleet Services (a division of the Public Works Department) was cut back due to the entering into a contract with Enterprise Leasing. The Fleet Manager and Representative's position was eliminated. The City is in the process of replacing all vehicles to new leasing vehicle through Enterprise Leasing. This Fiscal Year's mission is to continue to transition the new vehicle to each department to maintain allowing the elimination of the Fleet Division by 2022.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Fleet Services Manager	1.00	0.00	0.00
Fleet Services Representative	1.00	1.00	1.00
Fleet Services Admin Analyst	1.00	1.00	1.00
TOTAL STAFFING	3.00	2.00	2.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$202,843	\$257,490	\$188,743	\$151,924	\$81,818
Operating Expenses	\$1,896,305	\$2,041,715	\$1,987,953	\$2,352,723	\$2,793,554
Capital Outlay	\$366,788	\$591,447	\$33,086	\$0	\$0
TOTAL EXPENDITURES	\$2,465,936	\$2,890,652	\$2,209,781	\$2,504,647	\$2,875,372

ANALYSIS

For fiscal year 22, the Fleet division will continue to focus on enterprise leasing by allowing each department the opportunity in taking ownership of leasing vehicles and any expense (i.e. Oil changes, fuel, etc.) that may arise.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Transitioned new vehicles to replace high mileage and older vehicles under a leasing program under Enterprise Leasing to minimize downtime and repair expenditures.

Transitioned the new vehicles to each designated department to operate and maintain due to the Fleet Division being eliminated.

Coordinated any fuel issues with the County since the fuel has been switch to the County Fuel Facilities.

Auctioned off the old vehicles being replaced with leasing vehicle by Enterprise Leasing.

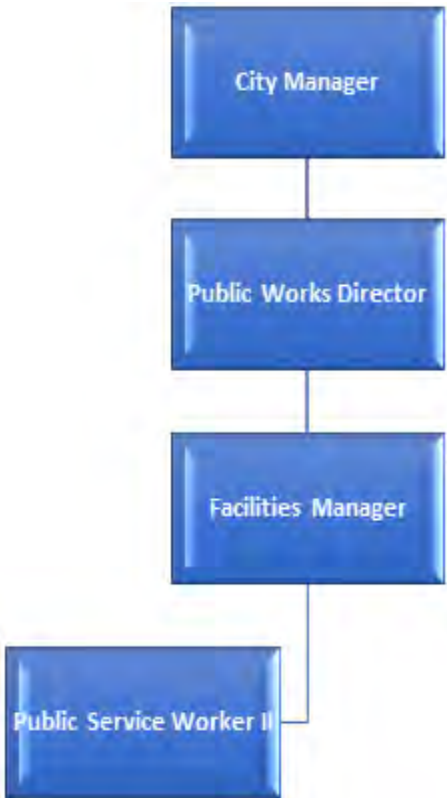
FY 2021-2022 Goals and Objectives

Continue transitioning and completing the old vehicles to new leasing vehicles through Enterprise Leasing into 2022.

Continue maintaining the old vehicles as they are being replaced by new leasing vehicles and transitioning to each department to operate and maintain.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Complete a minimum of 2,300 work orders submitted for repairs and preventative maintenance.	Number of work orders completed.	1,701	2,350	3,000
Repair vehicle collisions.	Number of collisions.	67	68	70

PUBLIC WORKS DEPARTMENT – CITY HALL MAINTENANCE
DIVISION



CITY HALL MAINTENANCE DIVISION

MISSION

The City Maintenance Division is under the Public Works Department which includes the City Hall Administrative Building and the Police Building. In addition, it also maintains all the other City facilities except for Parks. This Division is established to account for maintenance repairs and utility costs associated with the buildings.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Facility Manager	1.00	1.00	1.00
Receptionist	2.10	0.00	0.00
Public Service Worker II	1.00	1.00	1.00
TOTAL STAFFING	4.10	2.00	2.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$162,175	\$235,390	\$263,802	\$204,083	\$217,201
Operating Expenses	\$608,702	\$605,653	\$598,480	\$603,867	\$591,098
TOTAL DIVISION	\$770,877	\$841,043	\$862,282	\$807,950	\$808,299

ANALYSIS

There are no major changes in the FY2022 budget as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the Division.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Provided preventative maintenance and emergency responses to all non-Parks Facilities.

Monitored the power from the new solar panels and maintain them as well.

Assisted in keeping the building safe from COVID-19 -Sanitizing Coordination.

Managed the Facilities – Non-Park Janitorial Service.

Coordinated the landscaping maintenance around the City Hall and Police Complex with a Landscaping Company.

Updated the maintenance Plan as needed.

FY 2021-2022 Goals and Objectives

Provide preventative maintenance and emergency responses to all non-Parks Facilities.

Continue to monitor the power from the new solar panels and maintain them as well.

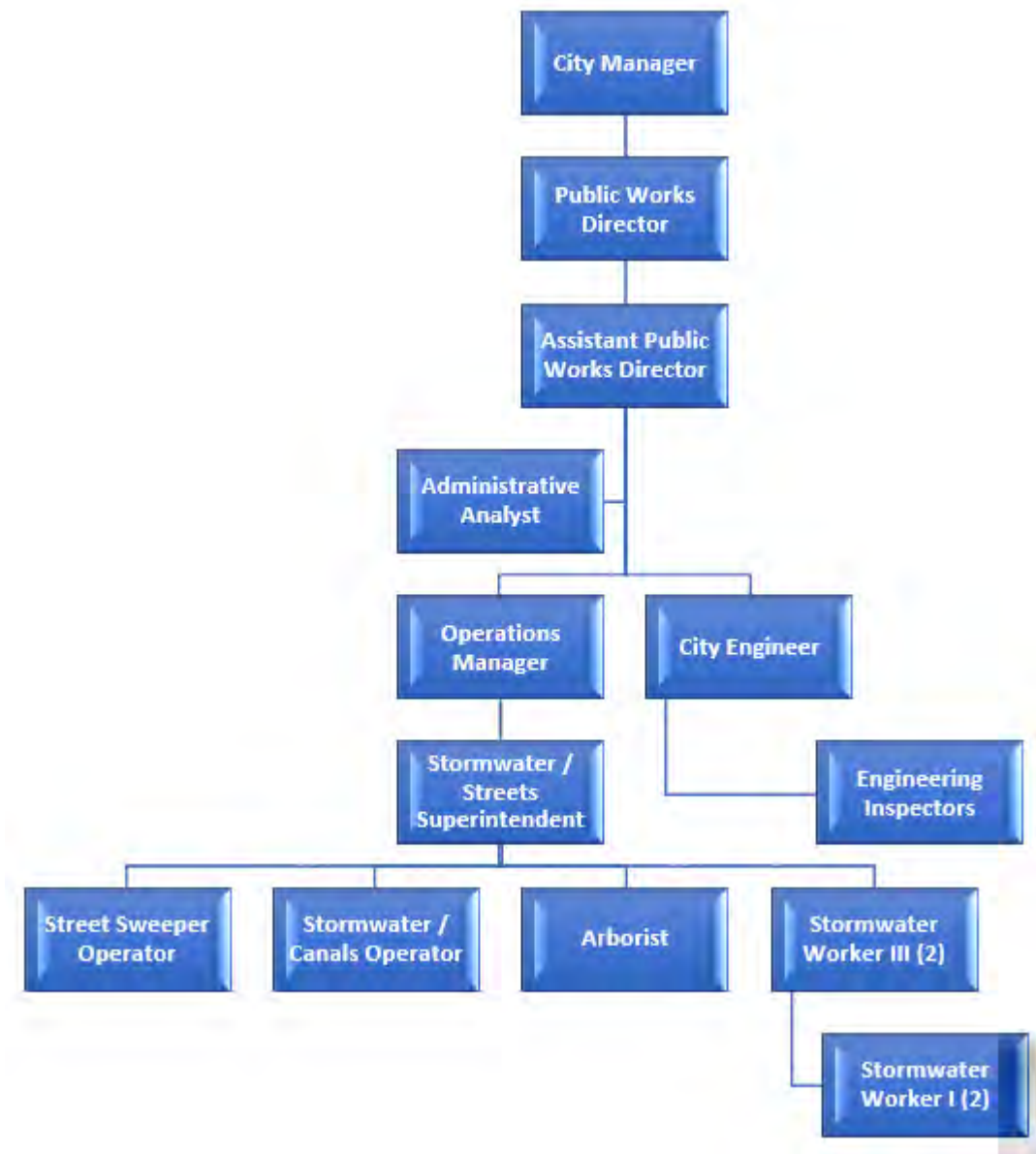
Assist on all City Hall Events – post COVID-19 as needed.

Manage the Facilities – Non-Park Janitorial Service – continue to coordinate the COVID-19 Sanitizing efforts to keep the facilities safe.

Coordinate the landscaping maintenance around the City Hall and Police Complex a Landscaping Company.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Preventative maintenance to equipment keeping them clean from airborne dust and other materials that lead to breakdown and disruptions.	Number of filters changed.	1,659	1,800	1,850
Tracking responsiveness of facility maintenance.	Average time for requests to be completed.	4 Hours	4 Hours	8 hours
Documenting the number of requests to track, identify, and determine use/wear on furnishings and components.	Number of requests.	20	30	60
After hour service calls responses.	Emergency Response to alarms, garage door malfunctions, HVAC, power issue, etc.	30	35	40

STORMWATER OPERATIONS & ENGINEERING DIVISIONS



OPERATIONS & ENGINEERING DIVISIONS

MISSION

The mission of the Stormwater Utility is to identify and resolve flooding issues within the City. It does this through routine maintenance of drainage structures, street cleaning, construction of new drainage systems and the periodic cleaning of canals.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Administrative Analyst	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00
Building Inspector/Plans Examiner	0.20	0.20	0.20
Engineering Inspector I	2.00	1.00	1.00
Engineering Inspector III	0.00	1.00	1.00
Stormwater/Street Superintendent	1.00	1.00	1.00
Street Sweeper Operator	1.00	1.00	1.00
Stormwater Worker III	2.00	2.00	2.00
Stormwater Worker I	4.00	4.00	4.00
Arborist	0.75	0.75	0.00
Chief Plumbing Inspector/Plans Examiner	0.00	0.00	0.20
Tree Care Specialist	0.00	0.00	0.75
TOTAL STAFFING	12.95	12.95	13.15

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$787,297	\$941,876	\$1,013,064	\$1,005,558	\$1,079,506
Operating Expenses	\$1,510,377	\$1,676,566	\$1,752,476	\$1,151,569	\$1,220,197
Capital Outlay	\$9,680	\$48,666	\$—	\$4,245,017	\$4,334,044
Debt Service	\$225,958	\$211,403	\$196,355	\$632,537	\$632,331
Interfund Transfers	\$468,403	\$482,455	\$496,930	\$511,839	\$445,235
TOTAL DIVISION	\$3,001,715	\$3,360,966	\$3,458,824	\$7,546,520	\$7,711,313

ANALYSIS

In FY 2022, the operations divisions continues to be able to perform more drainage improvement projects throughout the city resulting in higher Capital Outlay budget for the year.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Completed update assessment for the tax roll through the Property Appraiser's Office for the annual Stormwater fees/billing.

Completing the Vista Verde

FY 2021-2022 Goals and Objectives

To start and complete construction of the Vista Verde Road & Drainage Improvement Project-Phase #4 (Grant received from the State to complete the project).

To complete The Leslie Estates #4 road and drainage transfer from the residents to start design of the Leslie Estates #4 Road & Drainage Improvement Project.

To start construction of the NW 7 Avenue Road and Drainage Improvement Project.

To continue the construction of the NW 17, 18, 19 and 20 Avenue Outfall and Canal Erosion Protection Project.

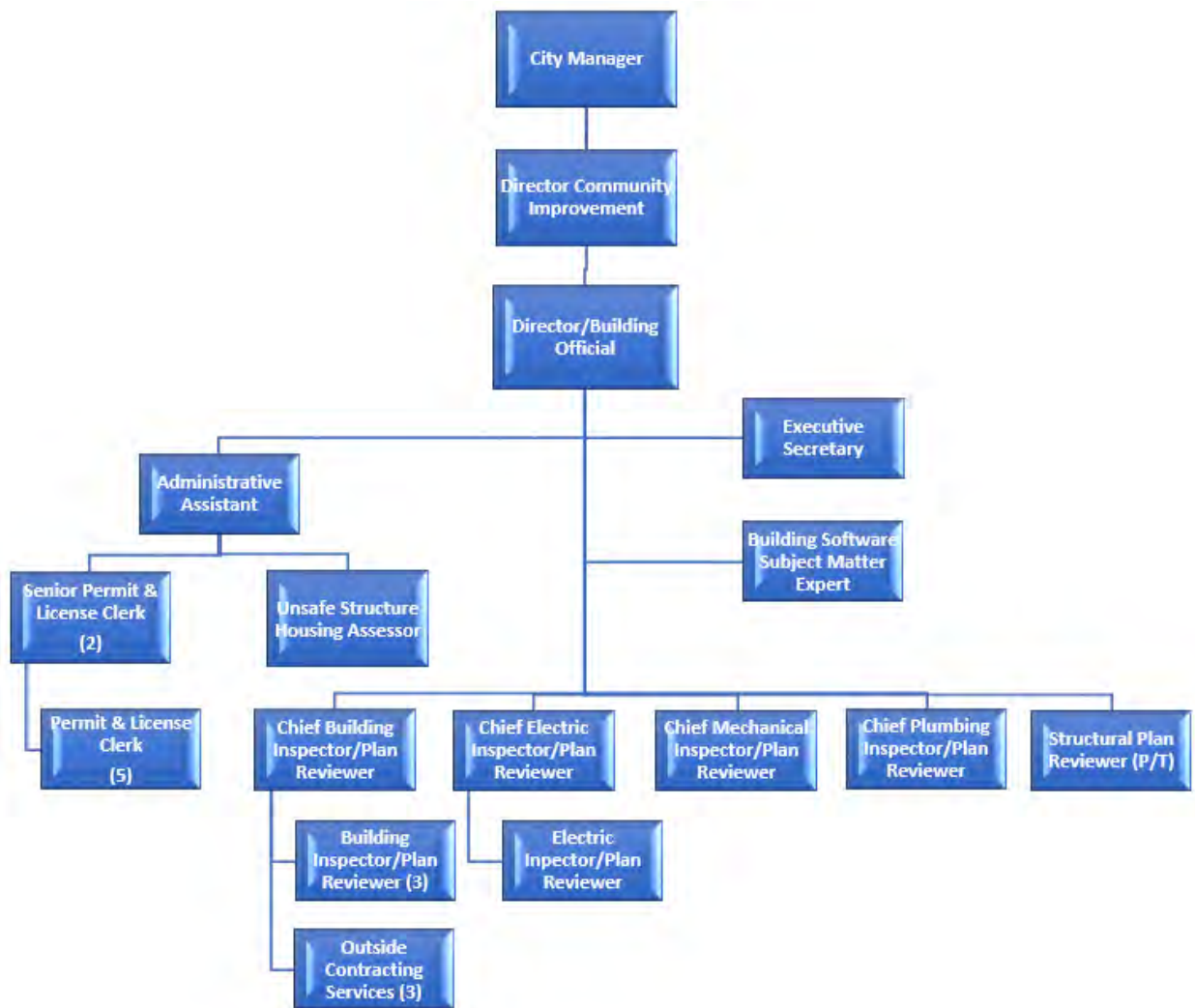
Completing the Canal and Erosion Protection Project on NW 17, 18, 19, 20 Avenue and the canal road crossing.

To complete the Stormwater Master Plan with GIS Information.

Continue to update the Stormwater GIS throughout the City.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Respond to 100% of citizen requests within 48 hours.	Percent response to within 48 hours.	100%	100%	100%
Clean and inspect no less than 600 Catch Basins.	Number of catch basins cleaned and inspected.	871	848	850
Clean and inspect no less than 12,000 linear feet of drainage piping .	Number of drainage piping cleaned and inspected.	15,583	18,000	1,800
Clean 1000 miles of streets with the sweeper.	Number of miles of streets swept.	1,118	1,460	2,000
Clean, inspect, or maintain 50 culverts.	Number of culverts cleaned, inspected or maintained.	48	48	60
Clean and inspect no less than 500 manholes.	Number of manholes cleaned and inspected.	937	850	892

BUILDING SERVICES DEPARTMENT



BUILDING SERVICES DEPARTMENT

MISSION

The Building Services Division is committed to preserve the health, safety and welfare of its residents, businesses and the general public through the interpretation and enforcement of the Florida Building Code, as well as other applicable regulations governing construction and land use. The Division is committed to providing quality services to all citizens through innovation, continuous improvement, and excellence in customer service. Through orderly review, processing, issuance and inspection of building permits, we ensure construction within the City complies with the provisions of all applicable codes to enhance the general quality of life.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Building Official	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00
Chief Electrical Inspector	1.00	1.00	1.00
Executive Secretary	0.90	0.90	0.90
Chief Mechanical Inspector	1.00	1.00	1.00
Building Inspector/Plans Examiner	2.80	2.80	2.80
Administrative Assistant	1.00	1.00	1.00
Senior Permit & Licensing Clerk	2.00	2.00	2.00
Structural Plans Examiner	0.50	0.50	0.50
Permit & Licensing Clerk	5.00	5.00	5.00
Electrical Inspector/Plans Examiner	1.00	1.00	1.00
Chief Plumbing Inspector	0.80	0.80	0.80
Housing Inspector	1.00	1.00	1.00
Community Improvement Director	0.20	0.20	0.20
GIS Analyst	0.25	0.25	0.25
Building Dept. Subject Matter Expert	1.00	1.00	1.00
Receptionist	0.00	0.00	0.80
TOTAL STAFFING	20.45	20.45	21.25

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$1,192,034	\$1,572,989	\$2,039,574	\$2,008,576	\$2,537,830
Operating Expenses	\$584,852	\$526,157	\$434,049	\$498,013	\$687,149
Capital Outlay	\$0	\$50,210	\$195,020	\$88,388	\$88,388
Interfund Transfers	\$419,242	\$431,819	\$444,775	\$553,483	\$667,128
Non-Operating Expenses	\$100,000	\$100,000	\$592,509	\$1,685,088	\$0
Total Department	\$2,296,128	\$2,681,176	\$3,705,927	\$4,833,548	\$3,980,495

ANALYSIS

Last year we continued to have prosperous year with multiple large projects such as Senior Family Center, Rolling Oaks and Scott Park. The Government Obligation Bond (GOB) has provided new complexes and amenities at several recreational parks within the City. In FY 21-2, in addition the GOB will continue to bring new projects online. This continued expansion will drive modernization and growth to the department providing for a more efficient and resourceful building services division. There is an increase to the budget due to an increase in Profession Services.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Completed 75% digitization of building plans for public records.

Enhance employee development to provide exceptional internal and external customer services.

Identified and Initiated process/service for continued improvements during Covid-19.

Continued success CRS program rating maintaining reducing residents Flood Insurance rates.

FY 2021-2022 Goals and Objectives

Implement Energov Epermitting software.

Train staff on Bluebeam Revu software.

Complete integration of Bluebeam software to provide effective electronic plan review.

Becoming less dependent on paper and focusing on electronic based program modern Building Department.

Continue the digitization process of building plans in storage for public records.

Training all inspector to be multifaceted as plans reviewer.

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
Digitize building plans for public record storage.	Complete Digitization of plans for public record.	75%	75%	100%
Enhance employee development to provide exceptional internal and external customer services.	100% attendance of staff at recommended section specific, in-house & off site trainings.	75%	90%	100%
Maintain Community Rating System (CRS) rating.	Maintain Community Rating System (CRS) rating of 6.	100%	100%	100%
Implement Energov E-permitting software.	Establish and implement Energov software.	75%	90%	100%
Train staff BlueBeam Revu	Train staff on software to reviews which will allow staff to mark up	50%	75%	100%
Identify and Initiate process/service improvements.	Update standard operating procedures manual and departmental forms on website.	50%	80%	100%
Identify, Inspect & Demolish Unsafe Structures.	Demolish identified unsafe structures in a timely manner.	4	7	8

COMMUNITY DEVELOPMENT DEPARTMENT



COMMUNITY DEVELOPMENT DEPARTMENT

MISSION

The Community Development Department uses funds from various public sources to address priority needs and specific objectives related to the provision of affordable housing.

The Department's activities include the development or rehabilitation of affordable housing, homeownership counseling and financial assistance, community events and programs, neighborhood association partnerships, social service referrals, and the promotion of economic opportunity within underserved areas.

Funding for the Department is provided by federal and state grant programs and program income, which includes the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) program and the State of Florida's State Housing Initiatives Partnership (SHIP) program.

Grant funding is directed into the following program categories: Housing, Public Services, Capital Improvements, Program Administration and Economic Development.

The primary focus for housing funds is to preserve, upgrade and expand existing affordable housing stock; provide decent, safe and sanitary housing; demolish and clear unsafe structures; assist homeowners with rehabilitation of their home; acquire and rehabilitate homes as appropriate; and encourage new housing development.

COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURES					
EXPENDITURES BY PROGRAM	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
SHIP Program	\$90,643	\$194,619	\$250,451	\$105,402	\$479,887
CDBG Program	\$735,823	\$1,677,210	\$3,122,409	\$1,198,586	\$1,111,210
TOTAL EXPENDITURES	\$826,466	\$1,871,829	\$3,372,860	\$1,303,988	\$1,591,097

STATE HOUSING INITIATIVE PROGRAM (SHIP)

MISSION

The purpose of the State Housing Initiative Program (SHIP) is to meet the housing needs of the very low, low and moderate-income households; to expand production of and preserve affordable housing; and to further the housing element of the local government comprehensive plan specific to affordable housing.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Administrative Analyst	0.20	0.20	0.20
Administrative Assistant	0.50	0.50	0.00
TOTAL STAFFING	0.70	0.70	0.20

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$39,768	\$37,378	\$25,971	\$42,902	\$39,863
Operating Expenses	\$50,875	\$157,242	\$224,479	\$62,500	\$148,200
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$291,824
TOTAL DIVISION	\$90,643	\$194,619	\$250,451	\$105,402	\$479,887

ANALYSIS

In FY21-22, there's an increase to the budget for Rental Assistance and Work done by contractors.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

MISSION

The program's mission is to stabilize the existing housing stock in the city by providing decent, safe and sanitary home our residents. We will manage our funds by offering a rehabilitation program to provide financial assistance to very low, low and moderate-income residents that require assistance in bringing the property up to standards. In addition, we will expand the home ownership process by offering financial support to assist with a purchase of a home within the City.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Administrative Analyst	0.80	0.80	0.80
Administrative Assistant	0.50	0.50	0.00
Community Development Coordinator	1.00	1.00	0.00
Loan Program Administrator	1.00	0.00	0.00
Community Development Director	0.00	1.00	1.00
Community Improvement Director	0.20	0.20	0.20
TOTAL STAFFING	3.50	3.50	2.00

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$242,740	\$176,163	\$222,881	\$322,586	\$199,536
Operating Expenses	\$493,083	\$844,442	\$1,025,208	\$126,000	\$104,206
Capital Outlay	\$0	\$656,604	\$1,874,320	\$750,000	\$807,468
TOTAL DIVISION	\$735,823	\$1,677,210	\$3,122,409	\$1,198,586	\$1,111,210

ANALYSIS

In FY21-22, there is a reduction in the overall budget due to a decrease in Professional Service and Contractual work.

CAPITAL IMPROVEMENT PROJECTS DEPARTMENT



CAPITAL IMPROVEMENT PROJECTS DEPARTMENT

MISSION

Capital Improvement Project Department administers multi-year capital projects throughout the City. The Capital Budget presents project budgets for both the current and planned capital projects necessary to improve, enhance and maintain public facilities and infrastructure to meet the needs and service demands of residents and visitors.

The projects include improvements to the Parks, Police building, City offices and other city-operated facilities. The Department manages capital projects funded through both the general fund and the General Obligation Bond (GOB). Staff, comprised of architects and engineers, manage professional consultants and contractors responsible for the design and construction for all City projects.

Capital Projects strive to enrich the quality of life of City residents and visitors by delivering high-quality development projects identified in the City's Comprehensive Development Master Plan and Bond Implementation Plan in a timely and efficient manner.

STAFFING LEVELS			
AUTHORIZED POSITIONS	FY 19-20	FY 20-21	FY 21-22
Community Improvement Director	0.20	0.20	0.20
Capital Improvement Projects Director	1.00	1.00	1.00
Senior Project Manager	1.00	1.00	1.00
Project Manager	2.00	2.00	1.00
Capital Project Coordinator	0.00	0.00	1.00
Facilities & Construction Manager	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50
TOTAL STAFFING	5.70	5.70	5.70

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$421,206	\$646,832	\$556,999	\$725,980	\$598,754
Operating Expenses	\$4,932	\$11,303	\$13,719	\$29,339	\$23,642
Capital Outlay	\$111,497	\$42,272	\$354,911	\$2,800	\$2,800
Debt Service	\$6,432,945	\$6,040,261	\$21,320,112	\$5,959,143	\$5,918,591
TOTAL EXPENDITURES	\$6,970,579	\$6,740,668	\$22,245,741	\$6,717,262	\$6,543,787

ANALYSIS

In FY2022, expecting to engage/commence construction on additional projects, as the Senior Family Center, Bunche Park and Cloverleaf Park has been completed. There is a decrease in the FY22 budget due to a reduction in Professional Services.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2020-2021 Accomplishments

Completed construction on Bunche Park.

Completed construction on Senior Family Center.

Commenced construction on Cloverleaf Park.

Commenced construction on Andover Park.

Completed playgrounds at Bennett Lifter Park and Myrtle Grove Park.

Complete design and permitting for Risco Park.

Complete design and permitting for Rolling Oaks Park.

Complete design and permitting for Bennett Lifter Park Phase 2.

Begin and complete design for Lester Brown Phase 2.

FY 2021-2022 Goals and Objectives

Implement Capital Projects City-Wide

Increase Transparency in Project Delivery

Increase Efficiency in Processes

PERFORMANCE INDICATORS				
OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2020	BUDGET FY 2021	BUDGET FY 2022
100% Milestones completed on time	Percentage of Milestones Completed on time	87%	91%	100%
100% Milestones completed on budget	Percentage of Milestones Completed on budget.	100%	74%	85%
Complete identified GOB project milestones	Number of Milestones Completed	15	23	30
Complete identified GOB project milestones	Number of Projects Completed	2	2	5
Complete identified GOB project milestones	Number of Projects in process	6	8	13

GENERAL ADMINISTRATION DIVISION

MISSION

The General Administration budget is utilized to account for those expenses non-specific to any Department and/or Division within the General Fund.

PROGRAM EXPENDITURES					
CATEGORY	ACTUAL FY 17-18	ACTUAL FY 18-19	ACTUAL FY 19-20	BUDGET FY 20-21	BUDGET FY 21-22
Personnel Services	\$13,810	\$10,578	\$18,677	\$10,000	\$10,000
Operating Expenses	\$3,491,976	\$4,075,831	\$4,100,753	\$3,447,285	\$3,515,143
Interfund Transfers	\$13,302,034	\$7,294,040	\$6,560,693	\$6,384,038	\$7,600,271
Non-Operating Expenses	\$125,000	\$0	\$0	\$2,134,542	\$1,003,649
TOTAL DEPARTMENT	\$16,932,820	\$11,380,450	\$10,680,123	\$11,975,865	\$12,129,063

The background features a large, abstract design. A bright yellow triangle is positioned on the left side, pointing towards the bottom right. Overlaid on this and the blue background is a large, stylized arch or bridge shape, rendered in a light blue color with a subtle 3D effect. The main title is centered in the upper half of the page.

Annual Line Item Budgets General Fund

General Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Property Taxes					
001-00-00-311-000-00	Ad Valorem Taxes	\$31,489,271	\$35,228,905	\$34,172,038	\$37,712,746
001-00-00-311-001-00	Delinquent Ad Valorem Taxes	\$1,333,957	\$750,000	\$750,000	\$750,000
Utility Taxes					
001-00-00-314-100-00	Electric Utility Tax	\$7,395,375	\$7,000,000	\$7,000,000	\$7,000,000
001-00-00-314-300-00	Water Utility Tax	\$1,467,573	\$1,500,000	\$1,400,496	\$1,500,000
001-00-00-314-400-00	Gas Utility Tax	\$321,666	\$225,000	\$89,490	\$225,000
001-00-00-315-510-00	Telecommunication Tax	\$2,082,686	\$1,957,676	\$2,126,503	\$2,085,861
Other Taxes					
001-00-00-316-000-00	Local Business Tax	\$897,458	\$1,250,000	\$963,869	\$1,250,000
Franchise Fees					
001-00-00-323-100-00	Electric Franchise Fee	\$1,095,217	\$3,021,062	\$3,580,840	\$3,750,000
001-00-00-323-400-00	Gas Franchise Fee	\$133,965	\$190,000	\$311,901	\$250,000
001-00-00-323-700-00	Solid Waste Franchise Fee	\$1,089,080	\$850,000	\$850,000	\$850,000
001-00-00-323-901-00	Towing Franchise Fees	\$151,126	\$85,000	\$0	\$85,000
Permits , Fees and Assessments					
001-00-00-322-001-00	Planning & Zoning Fees	\$780,914	\$600,000	\$801,422	\$600,000
001-00-00-329-100-00	Alarm Permit Fees	\$48,501	\$50,000	\$41,088	\$50,000
001-00-00-329-200-00	Landlord Permit Fees	\$126,218	\$125,000	\$120,660	\$125,000
001-00-00-329-600-00	Special Events Permit	\$545	\$0	\$1,399	\$5,000
001-00-00-329-700-00	Towing Permit Fees	\$0	\$500	\$516	\$500
001-00-00-329-800-00	Certificates of Use	\$481,570	\$500,000	\$500,000	\$500,000
001-00-00-329-900-00	Certificate of Re-Occupancy	\$161,832	\$250,000	\$213,218	\$250,000
Intergovernment Revenue, State/Federal Shared Revenues					
001-00-00-331-202-00	Byrne Grant	-\$23,512	\$54,279	\$0	\$54,279
001-00-00-331-203-00	Cops Grant	\$27,118	\$0	\$0	\$0
001-00-00-331-250-00	US Department of Justice	\$226,423	\$60,000	\$70,952	\$0
001-00-00-334-200-00	State Grant - Public Safety	\$102,067	\$0	\$39,352	\$0
001-00-00-335-120-00	State Revenue Sharing	\$2,881,892	\$2,271,950	\$2,271,950	\$3,823,263
001-00-00-335-150-00	Alcoholic Beverage Licenses	\$21,197	\$21,000	\$20,888	\$21,000
001-00-00-335-180-00	Half-Cent Sales Tax	\$7,750,253	\$7,623,465	\$7,491,498	\$9,050,916
001-00-00-337-204-00	Byrne Grant - County	\$9,889	\$10,692	\$17,212	\$10,692

General Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Shared Revenues: Other					
001-00-00-338-001-00	County Occupational Licenses	\$144,358	\$140,000	\$144,390	\$140,000
Charges for Services					
001-00-00-341-100-00	Recording Fees	\$42	\$42	\$827	\$42
001-00-00-341-101-00	Lien Searches	\$158,381	\$119,000	\$119,000	\$150,000
001-00-00-341-301-00	Lien Reduction Application Fee	\$15,625	\$15,000	\$5,268	\$15,000
001-00-00-341-302-00	Amnesty Lien Reduction App	\$774,432	\$275,000	\$320,919	\$275,000
001-00-00-341-900-00	Passport Fees	\$0	\$0	\$0	\$50,000
001-00-00-341-920-00	Election Qualifying Fees	\$4,700	\$4,050	\$0	\$4,050
001-00-00-342-100-00	Police Services	\$78,153	\$38,000	\$40,494	\$38,000
001-00-00-342-105-00	Off Duty Police Officer Revenue	\$3,455,320	\$3,095,700	\$3,095,700	\$3,500,000
001-00-00-347-200-00	Parks and Recreation	\$47,841	\$30,000	\$22,136	\$50,000
001-00-00-347-201-00	Daily Recreation Admissions	\$15,312	\$10,000	\$139	\$10,000
001-00-00-347-202-00	Recreation Facility Rentals	\$36,899	\$10,000	\$1,118	\$50,000
001-00-00-347-203-00	Youth Sports Program	\$6,225	\$30,000	\$1,409	\$30,000
001-00-00-347-204-00	Community Cntr Memberships	\$12,082	\$10,000	\$7,032	\$10,000
001-00-00-347-205-00	P & R Sponsorship/Fundraiser	\$14,550	\$2,500	\$0	\$7,500
001-00-00-347-206-00	Contract Classes	\$28,509	\$24,000	\$0	\$24,000
001-00-00-347-207-00	BTF Rentals	\$128,867	\$15,000	\$2,332	\$25,000
001-00-00-347-209-00	P & R Vendors	\$2,660	\$0	\$0	\$1,255
001-00-00-347-220-03	Pink Tea Vendor	\$300	\$0	\$0	\$0
001-00-00-347-220-04	Halloween Vendor	\$2,230	\$0	\$0	\$0
001-00-00-347-415-00	Jazz Festival	\$0	\$3,000,000	\$0	\$3,200,000
001-00-00-347-416-00	JITG - Vendors	\$0	\$100,000	\$0	\$100,000
001-00-00-347-418-00	JITG - Women's Impact	\$2,241	\$100,000	\$0	\$100,000
001-00-00-347-419-00	Council Special Events Revenue	\$15,051	\$10,000	\$1,500	\$10,000
001-00-00-349-101-00	Vending Machines	\$2,225	\$2,500	\$0	\$2,500
001-00-00-349-102-00	Cost Recovery	\$47,963	\$24,374	\$14,383	\$25,000
Fines and Forfeitures					
001-00-00-351-100-00	Parking Fines	\$1,909	\$3,000	\$2,718	\$3,000
001-00-00-351-200-00	School Crossing Guard- Clerk	\$1,477	\$1,000	\$0	\$1,000
001-00-00-351-300-00	School Crossing Guard- County	\$210,202	\$230,000	\$42,111	\$230,000
001-00-00-351-500-00	Traffic Fines	\$571,149	\$150,000	\$83,086	\$150,000
001-00-00-351-510-00	Red Light Camera- County	\$971,375	\$800,000	\$240,467	\$800,000

General Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
001-00-00-354-100-00	Nuisance Abatement Fine	\$1,450	\$1,450	\$1,300	\$1,450
001-00-00-354-103-00	Code Enforcement Fines	\$171,790	\$125,000	\$418,211	\$250,000
001-00-00-358-200-00	Assets Seized by Law Enf	\$9,300	\$7,500	\$0	\$7,500
001-00-00-359-010-00	Red Light Camera Fines	\$3,355,242	\$3,000,000	\$3,584,100	\$2,440,645
001-00-00-359-011-00	Red Light Special Master	\$66,481	\$175,000	\$86,408	\$175,000
001-00-00-359-200-00	False Alarms Fines	\$208,826	\$125,000	\$143,023	\$125,000
Miscellaneous Revenues					
001-00-00-361-100-00	Interest	\$323,042	\$300,000	\$46,596	\$300,000
001-00-00-362-101-00	Bus Benches	\$12,516	\$5,000	\$6,880	\$5,000
001-00-00-365-000-00	Sales of Other Assets	\$72,753	\$100,000	\$552,385	\$250,000
001-00-00-366-000-00	Contributions and Donations	\$19,421	\$5,000	\$0	\$5,000
001-00-00-366-002-00	Local Grant Canine Program	\$12,500	\$12,500	\$0	\$12,500
001-00-00-366-003-00	Local Grant Neat Streets Miami	\$7,575	\$14,569	\$0	\$14,569
001-00-00-366-004-00	Local Grant Soccer for Success	\$1,500	\$0	\$0	\$0
001-00-00-369-400-00	Slot Machine Revenues	\$803,404	\$1,000,000	\$983,830	\$1,000,000
001-00-00-369-900-00	Other Miscellaneous Revenues	\$78,177	\$75,000	\$94,453	\$1,075,000
001-00-00-369-902-00	Lobbying Registration Fees	\$5,500	\$4,500	\$4,350	\$4,500
001-00-00-369-903-00	Insurance Reimbursement	\$69,653	\$68,237	\$160,299	\$75,000
001-00-00-369-905-00	Foreclosure Property registry	\$190,800	\$125,000	\$125,000	\$125,000
001-00-00-369-906-00	Rebates	\$16,578	\$16,578	\$0	\$16,578
001-00-00-369-908-00	Billboard	\$80,000	\$80,000	\$0	\$180,000
001-00-00-369-909-00	Police Vehicle usage	\$67,101	\$58,500	\$58,458	\$58,500
Other Sources					
001-00-00-381-015-10	Inter Transf - Transportation	\$426,501	\$439,297	\$439,297	\$806,046
001-00-00-381-026-15	Inter Transf - Develop Svc.	\$444,775	\$458,119	\$458,119	\$568,902
001-00-00-381-026-16	Tech Fee from Devl Svc. Fund	\$0	\$95,365	\$0	\$98,226
001-00-00-381-029-41	Inter Transf - Stormwater	\$287,918	\$296,556	\$296,556	\$223,494
001-00-00-381-030-15	Repayment GF from Devl Svc. Fund	\$592,509	\$1,685,088	\$0	\$0
001-00-00-381-031-30	Inter Transf - Capital Prj.	\$10,331,747	\$0	\$0	\$0
TOTAL GENERAL FUND REVENUE		\$87,382,742	\$80,136,954	\$74,439,588	\$86,768,514

General Fund Office of the Mayor Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
001-11-00-511-310-00	Professional Services	\$69,216	\$75,000	\$71,500	\$75,000
001-11-00-511-400-00	Travel and Per Diem	\$12,208	\$15,000	\$1,552	\$15,000
001-11-00-511-523-00	CMG Junior Council	\$622	\$12,000	\$0	\$0
001-11-00-511-540-00	Books, Publications, and Dues	\$75,201	\$77,522	\$70,421	\$54,300
001-11-00-511-550-00	Educational & Training	\$1,660	\$9,000	\$4,533	\$17,500
TOTAL OFFICE OF THE MAYOR		\$158,907	\$188,522	\$148,006	\$161,800

General Fund Legislative Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-11-01-511-102-00	Regular Salaries and Wages	\$362,860	\$300,857	\$408,665	\$441,557
001-11-01-511-104-00	Overtime	\$62	\$10,000	\$0	\$0
001-11-01-511-105-00	Special Pay	\$5,312	\$42,001	\$45,268	\$45,865
001-11-01-511-106-00	Mayor's Salary	\$41,031	\$80,000	\$82,362	\$80,000
001-11-01-511-107-00	Council Salaries	\$69,739	\$240,000	\$240,000	\$240,000
001-11-01-511-201-00	FICA	\$36,071	\$48,261	\$58,651	\$58,259
001-11-01-511-202-00	Retirement	\$41,703	\$63,086	\$73,661	\$82,400
001-11-01-511-203-00	Life and Health Insurance	\$180,496	\$212,032	\$203,215	\$247,730
001-11-01-511-204-00	Workers' Compensation	\$328	\$481	\$1,113	\$1,192
001-11-01-511-206-00	ICMA Deferred Compensation	\$883	\$3,388	\$0	\$0
Operating Expenditures					
001-11-01-511-310-00	Professional Services	\$0	\$0		\$0
001-11-01-511-400-00	Travel & Per Diem	\$27	\$15,000	\$1,064	\$20,000
001-11-01-511-411-00	Telephone	\$17,070	\$10,000	\$18,330	\$13,500
001-11-01-511-421-00	Postage & Freight	\$88	\$0	\$0	\$0
001-11-01-511-490-00	Mayor's Expense	\$14,398	\$14,400	\$10,072	\$14,400
001-11-01-511-490-01	Mayor's Special Event	\$5,000	\$5,000	\$0	\$5,000
001-11-01-511-491-00	Seat 1 Expense Account	\$9,205	\$14,400	\$4,686	\$14,400
001-11-01-511-491-01	Seat 1 Special Event	\$573	\$5,000	\$1,500	\$5,000
001-11-01-511-492-00	Seat 2 Expense Account	\$15,551	\$14,400	\$8,651	\$14,400
001-11-01-511-492-01	Seat 2 Special Event	\$4,000	\$5,000	\$0	\$5,000
001-11-01-511-493-00	Seat 3 Expense Account	\$14,066	\$14,400	\$10,626	\$14,400
001-11-01-511-493-01	Seat 3 Special Event	\$3,609	\$5,000	\$0	\$5,000
001-11-01-511-494-00	Seat 4 Expense Account	\$13,679	\$14,400	\$8,752	\$14,400
001-11-01-511-494-01	Seat 4 Special Event	\$5,000	\$5,000	\$0	\$5,000
001-11-01-511-495-00	At Large Seat 5 Expense	\$12,894	\$14,400	\$7,408	\$14,400
001-11-01-511-495-01	At Large Seat 5 Special Event	\$4,144	\$5,000	\$3,000	\$5,000
001-11-01-511-496-00	At Large Seat 6 Expense	\$13,313	\$14,400	\$12,674	\$14,400
001-11-01-511-496-01	At Large Seat 6 Special Event	\$4,787	\$5,000	\$0	\$5,000
001-11-01-511-510-00	Office Supplies	\$2,496	\$5,000	\$3,210	\$5,000
001-11-01-511-520-00	Operating Supplies	\$2,004	\$4,000	\$7,281	\$4,000
001-11-01-511-550-00	Education & Training	\$79	\$0	\$180	\$0
TOTAL LEGISLATIVE		\$880,468	\$1,169,906	\$1,210,368	\$1,375,303

General Fund Office of Civic Engagement Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-11-02-511-102-00	Regular Salaries and Wages	\$181,843	\$168,172	\$164,107	\$184,080
001-11-02-511-105-00	Special Pay	\$1,251	\$1,200	\$2,440	\$2,160
001-11-02-511-201-00	FICA	\$13,981	\$12,865	\$12,488	\$14,082
001-11-02-511-202-00	Retirement	\$16,312	\$16,817	\$16,549	\$19,917
001-11-02-511-203-00	Life and Health Insurance	\$9,531	\$24,733	\$16,174	\$25,492
001-11-02-511-204-00	Workers' Compensation	\$265	\$269	\$5,095	\$497
Operating Expenditures					
001-11-02-511-310-00	Professional Services	\$37,255	\$25,000	\$25,000	\$30,000
001-11-02-511-340-00	Other Contractual	\$31,044	\$0	\$15,000	\$0
001-11-02-511-400-00	Operating Expenses	\$29,972	\$25,000	\$0	\$25,000
001-11-02-511-411-00	Telephone	\$9	\$1,000	\$0	\$1,000
001-11-02-511-421-00	Postage & Freight	\$1,166	\$0	\$0	\$0
001-11-02-511-480-00	Promotional Activities	\$55,396	\$25,000	\$25,743	\$30,000
001-11-02-511-494-00	Advertising	\$4,115	\$0	\$0	\$0
001-11-02-511-510-00	Office Supplies	\$884	\$2,000	\$2,264	\$2,000
001-11-02-511-520-00	Operating Supplies	\$10,823	\$9,000	\$2,547	\$10,000
001-11-02-511-540-00	Books, Publications, and Dues	\$3,986	\$2,000	\$1,018	\$4,000
001-11-02-511-550-00	Educational & Training	\$5,152	\$6,000	\$0	\$10,000
TOTAL CIVIC ENGAGEMENT		\$402,985	\$319,056	\$288,426	\$358,227

General Fund Office of the City Manager Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-12-01-512-102-00	Regular Salaries and Wages	\$957,287	\$873,342	\$986,575	\$916,387
001-12-01-512-104-00	Overtime	\$0	\$0	\$158	\$0
001-12-01-512-105-00	Special Pay	\$16,816	\$16,200	\$19,068	\$16,200
001-12-01-512-201-00	FICA	\$61,024	\$55,229	\$64,498	\$56,532
001-12-01-512-202-00	Retirement	\$188,637	\$191,056	\$206,075	\$214,114
001-12-01-512-203-00	Life and Health Insurance	\$128,182	\$147,649	\$146,764	\$148,110
001-12-01-512-204-00	Workers' Compensation	\$2,140	\$1,397	\$2,664	\$2,474
Operating Expenditures					
001-12-01-512-310-00	Professional Services	\$122,585	\$50,000	\$100,500	\$75,000
001-12-01-512-340-00	Other Contractual	\$0	\$15,000	\$0	\$10,000
001-12-01-512-400-00	Travel and Per Diem	\$687	\$16,496	\$0	\$13,996
001-12-01-512-421-00	Postage & Freight	\$0	\$50	\$0	\$50
001-12-01-512-440-00	Rentals & Leases	\$3,103	\$4,440	\$3,978	\$4,800
001-12-01-512-470-00	Printing & Binding	\$0	\$120	\$0	\$120
001-12-01-512-492-00	Special Events	\$0	\$0	\$0	\$0
001-12-01-512-493-00	Software License	\$0	\$0	\$4,900	\$0
001-12-01-512-510-00	Office Supplies	\$599	\$2,000	\$1,605	\$2,000
001-12-01-512-520-00	Operating Supplies	\$13,936	\$2,000	\$1,658	\$2,000
001-12-01-512-540-00	Books, Publications, and Dues	\$4,089	\$3,640	\$4,909	\$3,640
001-12-01-512-550-00	Educational & Training	\$3,434	\$19,700	\$7,440	\$19,700
Non-Operating Expenditures					
001-12-01-512-991-00	Working Capital Reserve	\$0	\$0	\$0	\$0
TOTAL CITY MANAGER		\$1,502,519	\$1,398,319	\$1,550,795	\$1,485,122

General Fund Public Affairs Office Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-12-02-512-102-00	Regular Salaries and Wages	\$359,645	\$423,391	\$265,837	\$451,741
001-12-02-512-104-00	Overtime	\$1,724	\$0	\$365	\$0
001-12-02-512-105-00	Special Pay	\$4,232	\$4,200	\$1,989	\$5,640
001-12-02-512-201-00	FICA	\$27,657	\$32,389	\$20,248	\$34,558
001-12-02-512-202-00	Retirement	\$32,272	\$42,339	\$26,853	\$48,878
001-12-02-512-203-00	Life and Health Insurance	\$49,345	\$59,840	\$39,995	\$62,559
001-12-02-512-204-00	Workers' Compensation	\$323	\$677	\$719	\$1,220
Operating Expenditures					
001-12-02-512-310-00	Professional Services	\$154,352	\$100,000	\$140,179	\$125,000
001-12-02-512-400-00	Travel & Per Diem	\$2,778	\$4,000	\$1,091	\$4,000
001-12-02-512-440-00	Rentals and Leases	\$4,852	\$10,000	\$1,344	\$10,000
001-12-02-512-470-00	Printing & Binding	\$50,652	\$50,000	\$35,403	\$50,000
001-12-02-512-492-00	Special Events	\$6,982	\$7,000	\$0	\$7,000
001-12-02-512-492-01	Special Events Seat 1	\$2,745	\$7,000	\$0	\$7,000
001-12-02-512-492-02	Special Events Seat 2	\$6,932	\$7,000	\$2,300	\$7,000
001-12-02-512-492-03	Special Events Seat 3	\$2,800	\$7,000	\$5,112	\$7,000
001-12-02-512-492-04	Special Events Seat 4	\$7,000	\$7,000	\$0	\$7,000
001-12-02-512-492-05	Special Events Seat 5	\$6,992	\$7,000	\$600	\$7,000
001-12-02-512-492-06	Special Events Seat 6	\$4,765	\$7,000	\$588	\$7,000
001-12-02-512-492-99	Super Bowl Event	\$216,190	\$0	\$0	\$0
001-12-02-512-493-00	Software License	\$53,376	\$25,000	\$31,675	\$25,000
001-12-02-512-494-00	Advertising	\$40,705	\$55,000	\$24,452	\$50,000
001-12-02-512-510-00	Office Supplies	\$1,084	\$7,500	\$2,259	\$7,500
001-12-02-512-520-00	Operating Supplies	\$3,150	\$2,500	\$1,903	\$5,000
001-12-02-512-540-00	Books, Publications, and Dues	\$130	\$2,000	\$1,128	\$2,000
001-12-02-512-550-00	Educational & Training	\$625	\$2,000	\$360	\$2,000
TOTAL PUBLIC AFFAIRS		\$1,041,308	\$869,836	\$604,399	\$934,097

General Fund Special Events Division Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
001-12-03-512-492-01	Pink Event	\$20,472	\$0	\$0	\$20,000
001-12-03-512-492-02	Easter Holiday Event	\$3,620	\$25,000	\$1,000	\$5,000
001-12-03-512-492-03	Food & Wine Festival	\$1,660	\$0	\$0	\$0
001-12-03-512-492-04	Senior Prom	\$21,411	\$22,000	\$18,935	\$27,000
001-12-03-512-492-05	July 4th Event	\$21,525	\$40,000	\$32,883	\$40,000
001-12-03-512-492-06	Heritage Bowl	\$4,241	\$15,000	\$0	\$0
001-12-03-512-492-07	Martin Luther King Event	\$38,195	\$25,000	\$13,459	\$40,000
001-12-03-512-492-08	Science Fair Event	\$57,566	\$0	\$0	\$15,000
001-12-03-512-492-09	State of the City	\$33,468	\$35,000	\$0	\$25,000
001-12-03-512-492-10	Bid Whist	\$4,976	\$5,000	\$0	\$0
001-12-03-512-492-11	Food Truck Invasion	\$2,108	\$9,000	\$0	\$12,000
001-12-03-512-492-12	Memorial Day	\$160	\$7,500	\$0	\$7,500
001-12-03-512-492-13	Tree Lighting Event	\$11,704	\$5,000	\$5,000	\$5,000
001-12-03-512-492-14	Mentoring Reading Initiative	\$0	\$0	\$0	\$0
001-12-03-512-492-15	Black History	\$1,237	\$20,000	\$18,690	\$40,000
001-12-03-512-492-16	Veteran's Day	\$5,140	\$0	\$0	\$5,000
001-12-03-512-492-17	Halloween Event	\$30,435	\$0	\$(3,020)	\$30,000
001-12-03-512-492-18	Cultural Express	\$5,528	\$7,500	\$7,500	\$0
001-12-03-512-492-19	Father's Day Event	\$120	\$10,000	\$4,500	\$10,000
001-12-03-512-492-20	Mother's Day Event	\$2,659	\$10,000	\$10,397	\$10,000
001-12-03-512-492-21	State of the City 2	\$0	\$0	\$0	\$0
001-12-03-512-492-22	Women's Event	\$15,000	\$0	\$10,802	\$15,000
001-12-03-512-492-23	Snow in the Gardens	\$50,118	\$0	\$0	\$0
001-12-03-512-492-24	Juneteenth	\$0	\$0	\$0	\$80,000
001-12-03-512-492-25	Bahas Reunion	\$0	\$0	\$0	\$10,000
001-12-03-512-492-26	Senior Valentine's Day Event	\$0	\$0	\$0	\$10,000
001-12-03-512-492-27	S.T.E.M. Program	\$0	\$0	\$0	\$23,000
001-12-03-512-492-28	Orange Blossom Classic	\$0	\$0	\$0	\$58,000
001-12-03-512-498-00	Jazz in the Gardens	\$1,757,721	\$3,200,000	\$35,844	\$3,400,000
TOTAL SPECIAL EVENTS DIVISION		\$2,089,066	\$3,436,000	\$155,991	\$3,887,500

General Fund Office of the City Clerk Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-13-01-513-102-00	Regular Salaries and Wages	\$312,194	\$314,929	\$321,599	\$343,126
001-13-01-513-105-00	Special Pay	\$10,223	\$10,200	\$10,240	\$10,200
001-13-01-513-201-00	FICA	\$24,101	\$24,092	\$24,504	\$26,249
001-13-01-513-202-00	Retirement	\$54,488	\$54,385	\$59,726	\$62,173
001-13-01-513-203-00	Life and Health Insurance	\$56,139	\$68,689	\$65,523	\$78,212
001-13-01-513-204-00	Workers' Compensation	\$1,839	\$504	\$5,018	\$926
Operating Expenditures					
001-13-01-513-310-00	Professional Services	\$6,605	\$6,450	\$34,979	\$6,450
001-13-01-513-340-00	Other Contractual	\$32,045	\$28,975	\$40,281	\$31,975
001-13-01-513-400-00	Travel and Per Diem	\$1,300	\$1,700	\$0	\$1,700
001-13-01-513-440-00	Rentals & Leases	\$4,798	\$8,000	\$7,583	\$8,000
001-13-01-513-491-00	Election	\$32,701	\$65,000	\$65,000	\$50,000
001-13-01-513-494-00	Advertising	\$41,926	\$15,000	\$2,979	\$15,000
001-13-01-513-510-00	Office Supplies	\$1,225	\$2,000	\$1,792	\$2,000
001-13-01-513-520-00	Operating Supplies	\$4,210	\$5,000	\$5,216	\$5,000
001-13-01-513-540-00	Books, Publications, and Dues	\$424	\$860	\$72	\$860
001-13-01-513-550-00	Educational & Training	\$1,753	\$1,700	\$0	\$1,700
TOTAL CITY CLERK		\$585,970	\$607,484	\$644,512	\$643,571

General Fund Finance Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-13-02-513-102-00	Regular Salaries and Wages	\$761,419	\$898,483	\$890,598	\$934,052
001-13-02-513-104-00	Overtime	\$17,523	\$0	\$13,169	\$0
001-13-02-513-105-00	Special Pay	\$2,209	\$1,200	\$3,383	\$3,600
001-13-02-513-201-00	FICA	\$58,730	\$68,378	\$67,197	\$70,374
001-13-02-513-202-00	Retirement	\$94,748	\$114,648	\$117,288	\$129,284
001-13-02-513-203-00	Life and Health Insurance	\$81,836	\$136,185	\$109,750	\$127,210
001-13-02-513-204-00	Workers' Compensation	\$697	\$1,438	\$2,442	\$2,522
Operating Expenditures					
001-13-02-513-310-00	Professional Services	\$9,227	\$16,500	\$4,326	\$16,500
001-13-02-513-320-00	Accounting and Auditing	\$73,300	\$65,000	\$69,350	\$65,000
001-13-02-513-400-00	Travel and Per Diem	\$1,742	\$8,758	\$0	\$13,501
001-13-02-513-421-00	Postage & Freight	\$34	\$0	\$0	\$0
001-13-02-513-440-00	Rentals and Leases	\$0	\$0	\$0	\$3,600
001-13-02-513-510-00	Office Supplies	\$3,141	\$3,030	\$2,490	\$3,030
001-13-02-513-520-00	Operating Supplies	\$6,134	\$2,870	\$5,566	\$2,870
001-13-02-513-540-00	Books, Publications, and Dues	\$819	\$1,960	\$585	\$1,960
001-13-02-513-550-00	Educational & Training	\$560	\$3,920	\$1,649	\$3,620
TOTAL FINANCE		\$1,112,118	\$1,322,370	\$1,287,792	\$1,377,122

General Fund Human Resources Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-13-03-513-102-00	Regular Salaries and Wages	\$707,358	\$710,965	\$713,532	\$742,760
001-13-03-513-104-00	Overtime	\$1,966	\$500	\$17	\$500
001-13-03-513-105-00	Special Pay	\$9,069	\$9,000	\$9,085	\$9,000
001-13-03-513-201-00	FICA	\$53,564	\$54,157	\$53,178	\$56,237
001-13-03-513-202-00	Retirement	\$87,823	\$95,708	\$96,823	\$107,294
001-13-03-513-203-00	Life and Health Insurance	\$75,321	\$88,160	\$81,165	\$86,980
001-13-03-513-204-00	Workers' Compensation	\$635	\$1,138	\$1,926	\$2,005
001-13-03-513-231-00	Retirees Insurance Stipends	\$85,098	\$92,004	\$89,015	\$92,004
Operating Expenditures					
001-13-03-513-310-00	Professional Services	\$48,560	\$50,000	\$95,154	\$75,000
001-13-03-513-313-00	Background Verifications	\$3,358	\$7,500	\$1,012	\$9,700
001-13-03-513-314-00	Drug & Physical	\$30,552	\$37,750	\$12,086	\$52,938
001-13-03-513-316-00	Psychological/Physical Testing	\$25,243	\$30,000	\$11,868	\$24,000
001-13-03-513-400-00	Travel and Per Diem	\$713	\$3,500	\$0	\$7,250
001-13-03-513-421-00	Postage & Freight	\$61	\$200	\$9	\$200
001-13-03-513-440-00	Rentals and Leases	\$4,952	\$7,500	\$6,469	\$7,500
001-13-03-513-470-00	Printing & Binding	\$0	\$250	\$0	\$250
001-13-03-513-493-00	Software License	\$11,463	\$11,000	\$14,306	\$11,000
001-13-03-513-510-00	Office Supplies	\$2,166	\$5,000	\$5,578	\$5,000
001-13-03-513-520-00	Operating Supplies	\$6,713	\$7,500	\$900	\$7,500
001-13-03-513-540-00	Books, Publications, Dues	\$3,439	\$4,210	\$2,574	\$4,210
001-13-03-513-550-00	Educational & Training	\$2,666	\$900	-\$325	\$4,500
TOTAL HUMAN RESOURCES		\$1,160,719	\$1,216,942	\$1,194,375	\$1,305,828

General Fund Office of the City Attorney Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-14-00-514-102-00	Salaries	\$401,875	\$488,954	\$502,328	\$525,952
001-14-00-514-105-00	Special Pay	\$10,883	\$13,800	\$12,617	\$13,800
001-14-00-514-201-00	FICA	\$24,864	\$31,832	\$34,319	\$34,098
001-14-00-514-202-00	Retirement	\$75,183	\$88,246	\$89,553	\$99,963
001-14-00-514-203-00	Life and Health Insurance	\$52,411	\$73,390	\$61,289	\$92,598
001-14-00-514-204-00	Workers' Compensation	\$360	\$782	\$1,356	\$1,420
Operating Expenditures					
001-14-00-514-310-00	Professional Services	\$102,046	\$275,000	\$225,222	\$275,000
001-14-00-514-330-00	Court Reporter Services	\$362	\$500	\$0	\$500
001-14-00-514-340-00	Other Contractual	\$578	\$2,000	\$0	\$2,000
001-14-00-514-400-00	Travel and Per Diem	\$321	\$2,500	\$66	\$2,500
001-14-00-514-421-00	Postage & Freight	\$0	\$250	\$0	\$250
001-14-00-514-440-00	Rentals and Leases	\$1,198	\$2,000	\$2,000	\$2,000
001-14-00-514-510-00	Office Supplies	\$817	\$2,000	\$2,205	\$2,000
001-14-00-514-520-00	Operating Supplies	\$114	\$200	\$0	\$200
001-14-00-514-540-00	Books, Publications, and Dues	\$6,533	\$5,000	\$6,904	\$6,000
001-14-00-514-550-00	Educational & Training	\$70	\$2,000	\$0	\$2,000
TOTAL CITY ATTORNEY		\$677,615	\$988,454	\$937,860	\$1,060,280

General Fund Planning & Zoning Office Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-15-01-515-102-00	Regular Salaries & Wages	\$496,902	\$494,226	\$492,713	\$593,245
001-15-01-515-104-00	Overtime	\$5,648	\$0	\$12	\$0
001-15-01-515-105-00	Special Pay	\$4,352	\$4,320	\$4,361	\$4,320
001-15-01-515-201-00	FICA	\$38,364	\$37,772	\$37,387	\$45,278
001-15-01-515-202-00	Retirement	\$44,156	\$49,423	\$49,645	\$64,189
001-15-01-515-203-00	Life & Health Insurance	\$56,389	\$66,349	\$67,195	\$86,110
001-15-01-515-204-00	Workers' Compensation	\$973	\$791	\$2,911	\$1,602
Operating Expenditures					
001-15-01-515-310-00	Professional Services	\$46,515	\$100,000	\$101,611	\$100,000
001-15-01-515-340-00	Contractual Service	\$6,414	\$0	\$0	\$0
001-15-01-515-400-00	Travel and Per Diem	\$702	\$2,488	\$0	\$2,488
001-15-01-515-410-00	Communications Svc.	\$0	\$0	\$0	\$938
001-15-01-515-470-00	Printing & Binding	\$153	\$500	\$0	\$500
001-15-01-515-493-00	Software License	\$1,150	\$2,785	\$2,423	\$2,785
001-15-01-515-494-00	Advertising	\$45,754	\$10,000	\$24,888	\$10,000
001-15-01-515-510-00	Office Supplies	\$800	\$1,000	\$1,032	\$1,000
001-15-01-515-520-00	Operating Supplies	\$265	\$1,000	\$1,890	\$1,000
001-15-01-515-521-00	Computers	\$1,518	\$0	\$0	\$0
001-15-01-515-525-00	Uniforms	\$818	\$0	\$0	\$0
001-15-01-515-540-00	Books, Publications and Dues	\$1,740	\$1,860	\$767	\$1,860
001-15-01-515-550-00	Educational & Training	\$1,659	\$1,590	\$2,069	\$1,590
Capital Outlay					
001-15-01-515-643-00	Computer Software/Energov	\$41,056	\$18,608	\$25,774	\$18,608
TOTAL PLANNING & ZONING		\$795,328	\$792,712	\$814,679	\$935,513

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
School Crossing Guard Program Division					
Personnel Services					
001-21-00-521-102-00	Regular Salaries and Wages	\$114,195	\$89,289	\$103,498	\$92,864
001-21-00-521-103-00	Salaries and Wages (Part-time)	\$299,769	\$325,000	\$256,531	\$307,976
001-21-00-521-104-00	Overtime	\$2,799	\$4,800	\$394	\$4,800
001-21-00-521-105-00	Special Pay	\$2,781	\$2,760	\$2,758	\$2,760
001-21-00-521-106-00	Off Duty Services	\$3,554	\$0	\$2,249	\$0
001-21-00-521-201-00	FICA	\$32,164	\$32,060	\$27,657	\$31,031
001-21-00-521-202-00	Retirement	\$34,905	\$41,909	\$34,441	\$43,890
001-21-00-521-203-00	Life and Health Insurance	\$24,900	\$29,481	\$27,286	\$30,908
001-21-00-521-204-00	Workers' Compensation	\$5,865	\$10,482	\$15,269	\$16,875
001-21-00-521-206-00	ICMA Deferred Comp - Benefit	\$1,674	\$1,981	\$929	\$591
Operating Expenditures					
001-21-00-521-400-00	Travel and Per Diem	\$30	\$3,000	\$0	\$3,000
001-21-00-521-510-00	Office Supplies	\$725	\$1,000	\$1,000	\$1,000
001-21-00-521-520-00	Operating Supplies	\$1,178	\$3,700	\$466	\$3,600
001-21-00-521-525-00	Uniforms	\$3,983	\$5,000	\$4,818	\$5,000
001-21-00-521-540-00	Books, Publications, and Dues	\$0	\$200	\$0	\$200
001-21-00-521-550-00	Educational & Training	\$0	\$3,000	\$110	\$3,000
TOTAL SCHOOL CROSSING GUARDS		\$528,523	\$553,662	\$477,406	\$547,496

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Police Administration Division					
Personnel Services					
001-21-01-521-102-00	Regular Salaries and Wages	\$18,842,829	\$19,180,503	\$18,999,332	\$22,589,364
001-21-01-521-104-00	Overtime	\$2,928,039	\$2,000,000	\$2,978,880	\$2,500,000
001-21-01-521-105-00	Special Pay	\$348,522	\$328,041	\$317,436	\$380,960
001-21-01-521-106-00	Off Duty Services	\$1,825,215	\$1,300,000	\$1,680,514	\$1,300,000
001-21-01-521-201-00	FICA	\$1,728,313	\$1,713,068	\$1,713,178	\$2,007,562
001-21-01-521-202-00	Retirement	\$4,716,294	\$4,650,608	\$4,856,158	\$5,993,143
001-21-01-521-203-00	Life and Health Insurance	\$2,514,651	\$3,255,777	\$2,758,842	\$3,953,967
001-21-01-521-204-00	Workers' Compensation	\$313,347	\$418,933	\$947,220	\$827,522
001-21-01-521-206-00	ICMA Deferred Comp - Benefit	\$73,013	\$100,715	\$51,940	\$57,255
Operating Expenditures					
001-21-01-521-310-00	Professional Services	\$827,832	\$434,400	\$661,959	\$443,000
001-21-01-521-340-00	Other Contractual	\$60,712	\$98,000	\$42,870	\$98,000
001-21-01-521-400-00	Travel and Per Diem	\$33,478	\$34,735	\$18,973	\$34,735
001-21-01-521-410-00	Communications Svc.	\$24,955	\$0	\$22,626	\$0
001-21-01-521-411-00	Telephones	\$0	\$0	\$0	\$0
001-21-01-521-421-00	Postage & Freight	\$8,179	\$7,000	\$1,185	\$7,000
001-21-01-521-434-00	Cable T.V. service	\$1,107	\$0	\$1,022	\$0
001-21-01-521-440-00	Rentals and Leases	\$30,807	\$35,300	\$31,672	\$40,300
001-21-01-521-460-00	Maintenance	\$174,465	\$211,700	\$23,693	\$215,300
001-21-01-521-493-00	Software License	\$321,744	\$569,772	\$563,504	\$659,912
001-21-01-521-494-00	Advertising	\$0	\$300	\$0	\$300
001-21-01-521-510-00	Office Supplies	\$6,240	\$3,500	\$3,273	\$3,500
001-21-01-521-520-00	Operating Supplies	\$135,928	\$68,500	\$86,005	\$219,000
001-21-01-521-525-00	Uniforms	\$155	\$0	\$1,428	\$0
001-21-01-521-540-00	Books, Publications, and Dues	\$2,456	\$6,050	\$3,684	\$5,650
001-21-01-521-550-00	Educational & Training	\$109,325	\$80,000	\$34,564	\$100,000
Non-Operating Expenditures					
001-21-01-521-821-00	Contribution to Non-Profit Org	\$8,000	\$15,000	\$0	\$15,000
TOTAL POLICE - ADMINISTRATION		\$35,035,607	\$34,511,902	\$35,799,955	\$41,451,471

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Police Investigations Division					
Operating Expenditures					
001-21-02-521-310-00	Professional Services	\$19,006	\$2,000	\$18,558	\$2,540
001-21-02-521-350-00	Investigations	\$10,530	\$5,500	\$10,464	\$5,500
001-21-02-521-400-00	Travel and Per Diem	\$0	\$1,000	\$0	\$1,000
001-21-02-521-440-00	Rentals and Leases	\$69,435	\$50,000	\$53,507	\$107,000
001-21-02-521-460-00	Repairs & Maintenance	\$0	\$0	\$25,196	\$0
001-21-02-521-510-00	Office Supplies	\$6,629	\$5,500	\$7,194	\$5,500
001-21-02-521-520-00	Operating Supplies	\$23,038	\$10,100	\$6,418	\$10,100
TOTAL POLICE - INVESTIGATIONS		\$128,639	\$74,100	\$121,337	\$131,640

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Police Operations Division					
Operating Expenditures					
001-21-03-521-340-00	Other Contractual	\$28,670	\$35,000	\$32,745	\$35,000
001-21-03-521-460-00	Repairs and Maintenance Svc	\$4,453	\$7,500	\$4,204	\$7,500
001-21-03-521-510-00	Office Supplies	\$2,023	\$2,000	\$2,000	\$2,000
001-21-03-521-520-00	Operating Supplies	\$27,438	\$31,500	\$26,136	\$31,500
TOTAL POLICE - OPERATIONS		\$62,584	\$76,000	\$65,085	\$76,000

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Police Support Services Division					
Personnel Services					
001-21-04-521-102-00	Regular Salaries and Wages	\$574	\$0	\$0	\$0
001-21-04-521-104-00	Overtime	\$70	\$0	\$0	\$0
001-21-04-521-201-00	FICA	\$41	\$0	\$0	\$0
001-21-04-521-202-00	Retirement	\$55	\$0	\$0	\$0
001-21-04-521-203-00	Life and Health Insurance	\$220	\$0	\$0	\$0
001-21-04-521-204-00	Worker's Compensation	\$1	\$0	\$0	\$0
Operating Expenditures					
001-21-04-521-310-00	Professional Services	\$106,048	\$50,960	\$33,502	\$50,960
001-21-04-521-440-00	Rentals and Leases	\$1,083	\$0	\$0	\$0
001-21-04-521-460-00	Repairs and Maintenance Svc	\$60,489	\$55,600	\$44,014	\$57,345
001-21-04-521-470-00	Printing & Binding	\$12,658	\$10,000	\$10,000	\$15,000
001-21-04-521-497-00	Other Obligations	\$602	\$602	\$722	\$602
001-21-04-521-510-00	Office Supplies	\$3,340	\$5,000	\$5,064	\$5,000
001-21-04-521-520-00	Operating Supplies	\$144,364	\$56,500	\$61,414	\$59,000
001-21-04-521-525-00	Uniforms	\$125,753	\$103,500	\$51,805	\$127,500
001-21-04-521-540-00	Books, Publications, and Dues	\$250	\$0	\$0	\$0
TOTAL POLICE SUPPORT		\$455,548	\$282,162	\$206,522	\$315,407

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
COPS II Grant					
Personnel Services					
001-21-06-521-102-00	Regular Salaries and Wages	\$680,399	\$646,533	\$737,319	\$0
001-21-06-521-104-00	Overtime	\$158,405	\$157,348	\$163,162	\$0
001-21-06-521-105-00	Special Pay	\$18,022	\$17,319	\$17,161	\$0
001-21-06-521-106-00	Off Duty Service	\$159,257	\$143,000	\$147,331	\$0
001-21-06-521-201-00	FICA	\$74,192	\$72,436	\$75,826	\$0
001-21-06-521-202-00	Retirement	\$211,374	\$196,549	\$221,920	\$0
001-21-06-521-203-00	Life and Health Insurance	\$123,236	\$147,504	\$141,576	\$0
001-21-06-521-204-00	Worker's Compensation	\$14,153	\$16,357	\$44,705	\$0
TOTAL POLICE COPS II		\$1,439,037	\$1,397,046	\$1,549,000	\$0

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
COPS III Grant					
Personnel Services					
001-21-07-521-102-00	Regular Salaries and Wages	\$644,636	\$621,888	\$676,370	\$0
001-21-07-521-104-00	Overtime	\$162,483	\$150,691	\$123,717	\$0
001-21-07-521-105-00	Special Pay	\$23,048	\$22,500	\$22,398	\$0
001-21-07-521-106-00	Off Duty Service	\$102,959	\$175,000	\$86,719	\$0
001-21-07-521-201-00	FICA	\$68,890	\$72,490	\$66,987	\$0
001-21-07-521-202-00	Retirement	\$204,081	\$188,896	\$196,282	\$0
001-21-07-521-203-00	Life and Health Insurance	\$101,962	\$120,008	\$109,612	\$0
001-21-07-521-204-00	Worker's Compensation	\$11,246	\$15,734	\$33,033	\$0
TOTAL POLICE COPS III		\$1,319,304	\$1,367,207	\$1,315,117	\$0

General Fund Public Safety Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
COPS IV Grant					
Personnel Services					
001-21-08-521-102-00	Regular Salaries and Wages	\$675,287	\$658,895	\$673,341	\$0
001-21-08-521-104-00	Overtime	\$93,223	\$96,730	\$91,459	\$0
001-21-08-521-105-00	Special Pay	\$8,553	\$8,540	\$8,339	\$0
001-21-08-521-106-00	Off Duty Service	\$195,813	\$67,000	\$169,197	\$0
001-21-08-521-201-00	FICA	\$73,518	\$62,931	\$70,270	\$0
001-21-08-521-202-00	Retirement	\$195,379	\$184,750	\$187,781	\$0
001-21-08-521-203-00	Life and Health Insurance	\$89,473	\$106,112	\$97,123	\$0
001-21-08-521-204-00	Worker's Compensation	\$13,573	\$16,670	\$39,544	\$0
TOTAL POLICE COPS IV		\$1,344,819	\$1,201,628	\$1,337,054	\$0

General Fund Code Compliance Division Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-29-01-529-102-00	Regular Salaries and Wages	\$1,013,437	\$1,057,934	\$975,988	\$1,081,750
001-29-01-529-104-00	Overtime	\$40,229	\$20,000	\$12,385	\$15,000
001-29-01-529-105-00	Special Pay	\$5,801	\$5,521	\$7,973	\$7,921
001-29-01-529-201-00	FICA	\$78,575	\$82,426	\$73,634	\$83,796
001-29-01-529-202-00	Retirement	\$91,801	\$125,775	\$97,038	\$138,343
001-29-01-529-203-00	Life and Health Insurance	\$185,476	\$239,565	\$198,455	\$247,601
001-29-01-529-204-00	Workers' Compensation	\$5,421	\$11,792	\$15,547	\$20,084
001-29-01-529-206-00	ICMA Deferred Comp - Benefit	\$3,933	\$4,355	\$2,684	\$2,727
Operating Expenditures					
001-29-01-529-310-00	Professional Services	\$30,592	\$35,000	\$7,744	\$35,000
001-29-01-529-340-00	Other Contractual	\$45,909	\$50,000	\$32,995	\$50,000
001-29-01-529-400-00	Travel and Per Diem	\$0	\$4,500	-\$216	\$0
001-29-01-529-410-00	Communications Svc.	\$0	\$0	\$0	\$6,561
001-29-01-529-421-00	Postage & Freight	\$0	\$300	\$43	\$300
001-29-01-529-440-00	Rentals and Leases	\$8,158	\$12,000	\$10,051	\$12,000
001-29-01-529-470-00	Printing & Binding	\$10,092	\$10,000	\$4,053	\$10,000
001-29-01-529-510-00	Office Supplies	\$3,256	\$4,000	\$4,860	\$4,000
001-29-01-529-520-00	Operating Supplies	\$2,022	\$5,000	\$1,787	\$5,000
001-29-01-529-521-00	Computers	\$7,186	\$0	\$2,251	\$0
001-29-01-529-525-00	Uniforms	\$0	\$5,000	\$0	\$5,000
001-29-01-529-540-00	Books, Publications, and Dues	\$990	\$1,750	\$1,152	\$1,750
001-29-01-529-550-00	Educational & Training	\$1,280	\$7,600	\$0	\$7,600
Capital Outlay					
001-29-01-529-643-00	Computer Software/Energov	\$169,359	\$76,757	\$106,319	\$76,757
TOTAL CODE ENFORCEMENT		\$1,703,517	\$1,759,275	\$1,554,744	\$1,811,189

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Administration Division					
Personnel Services					
001-72-00-572-102-00	Regular Salaries and Wages	\$964,085	\$1,146,911	\$934,789	\$1,142,399
001-72-00-572-104-00	Overtime	\$10,243	\$14,000	\$18,343	\$14,000
001-72-00-572-105-00	Special Pay	\$8,948	\$8,880	\$8,965	\$8,880
001-72-00-572-201-00	FICA	\$73,749	\$88,810	\$72,359	\$88,465
001-72-00-572-202-00	Retirement	\$119,680	\$137,669	\$126,554	\$148,732
001-72-00-572-203-00	Life and Health Insurance	\$132,277	\$141,045	\$134,552	\$164,653
001-72-00-572-204-00	Workers' Compensation	\$7,094	\$20,352	\$25,181	\$35,522
Operating Expenditures					
001-72-00-572-310-00	Professional Services	\$9,823	\$7,000	\$3,349	\$7,000
001-72-00-572-313-00	Background Verifications	\$1,051	\$0	-\$3,259	\$0
001-72-00-572-340-00	Other Contractual	\$39,385	\$60,000	\$6,246	\$100,000
001-72-00-572-400-00	Travel and Per Diem	\$303	\$5,500	\$0	\$5,500
001-72-00-572-410-00	Communications Svc.	\$2,292	\$2,250	\$2,266	\$2,250
001-72-00-572-411-00	Telephone	\$83,707	\$75,100	\$88,162	\$75,100
001-72-00-572-431-00	Electricity	\$85,034	\$115,000	\$46,845	\$115,000
001-72-00-572-432-00	Water	\$37,800	\$50,000	\$19,431	\$50,000
001-72-00-572-433-00	Gas	\$0	\$120	\$0	\$120
001-72-00-572-440-00	Rentals and Leases	\$40,258	\$35,300	\$34,479	\$35,300
001-72-00-572-460-00	Repairs and Maintenance	\$9,394	\$3,949	\$9,789	\$3,949
001-72-00-572-461-00	Repairs & Maintenance - Maint	\$23,360	\$12,550	\$10,672	\$28,750
001-72-00-572-470-00	Printing & Binding	\$342	\$4,250	\$500	\$4,250
001-72-00-572-492-00	Special Events	\$1,977	\$0	\$0	\$0
001-72-00-572-494-00	Advertising	\$138	\$0	\$0	\$0
001-72-00-572-497-00	Other Obligations	\$64,372	\$58,433	\$53,438	\$65,594
001-72-00-572-510-00	Office Supplies	\$3,680	\$1,000	\$144	\$1,000
001-72-00-572-520-00	Operating Supplies	\$46,450	\$19,000	\$16,835	\$19,000
001-72-00-572-525-00	Uniforms	\$15,519	\$7,000	\$5,516	\$7,000
001-72-00-572-540-00	Books, Publications, and Dues	\$2,995	\$2,750	\$3,189	\$2,750
001-72-00-572-550-00	Educational & Training	\$2,760	\$3,500	\$2,635	\$3,500
TOTAL PARKS & RECREATION - ADMINISTRATION		\$1,786,717	\$2,020,369	\$1,620,980	\$2,128,714

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Maintenance Division					
Personnel Services					
001-72-01-572-102-00	Regular Salaries and Wages	\$644,579	\$821,060	\$641,839	\$713,126
001-72-01-572-104-00	Overtime	\$21,364	\$17,500	\$14,509	\$17,500
001-72-01-572-105-00	Special Pay	\$5,771	\$5,581	\$5,405	\$4,381
001-72-01-572-201-00	FICA	\$49,035	\$64,150	\$48,537	\$55,893
001-72-01-572-202-00	Retirement	\$58,847	\$83,856	\$65,430	\$79,054
001-72-01-572-203-00	Life and Health Insurance	\$133,231	\$204,840	\$141,622	\$192,237
001-72-01-572-204-00	Workers' Compensation	\$13,106	\$29,623	\$38,751	\$39,779
Operating Expenditures					
001-72-01-572-310-00	Professional Services	\$0	\$0	\$1,390	\$0
001-72-01-572-340-00	Other Contractual	\$90,474	\$124,831	\$101,957	\$171,104
001-72-01-572-431-00	Electricity	\$1,500	\$3,180	\$645	\$3,180
001-72-01-572-432-00	Water	\$1,656	\$1,700	\$3,658	\$1,700
001-72-01-572-434-00	Cable T.V. service	\$0	\$1,380	\$0	\$1,380
001-72-01-572-440-00	Rentals and Leases	\$15,880	\$11,600	\$13,291	\$11,600
001-72-01-572-460-00	Repairs and Maintenance Svc	\$70,657	\$68,600	\$49,809	\$68,600
001-72-01-572-497-00	Other Obligations	\$0	\$5,397	\$0	\$5,397
001-72-01-572-510-00	Office Supplies	\$300	\$300	\$4	\$300
001-72-01-572-520-00	Operating Supplies	\$39,518	\$48,000	\$72,004	\$18,000
001-72-01-572-525-00	Uniforms	\$5,332	\$8,000	\$2,909	\$8,000
001-72-01-572-528-00	Small Tools and Equipment	\$775	\$0	\$0	\$0
001-72-01-572-531-00	Landscape Supplies/Materials	\$10,330	\$15,000	\$9,983	\$15,000
001-72-01-572-550-00	Educational & Training	\$3,480	\$1,250	\$180	\$1,250
Capital Outlay					
001-72-01-572-640-00	Machinery and Equipment	\$5,995	\$0	\$360	\$0
TOTAL PARKS & RECREATION - MAINTENANCE		\$1,171,831	\$1,515,848	\$1,212,283	\$1,407,481

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Betty T. Ferguson Community Center Division					
Personnel Services					
001-72-02-572-102-00	Regular Salaries and Wages	\$440,271	\$632,365	\$408,356	\$638,185
001-72-02-572-104-00	Overtime	\$13,546	\$12,000	\$23,334	\$12,000
001-72-02-572-105-00	Special Pay	\$992	\$600	\$692	\$600
001-72-02-572-201-00	FICA	\$34,327	\$49,294	\$32,458	\$49,739
001-72-02-572-202-00	Retirement	\$40,225	\$64,436	\$43,357	\$70,350
001-72-02-572-203-00	Life and Health Insurance	\$59,402	\$83,789	\$64,373	\$86,549
001-72-02-572-204-00	Workers' Compensation	\$5,345	\$13,515	\$15,427	\$23,962
Operating Expenditures					
001-72-02-572-310-00	Professional Services	\$14,995	\$19,500	\$2,231	\$19,500
001-72-02-572-340-00	Other Contractual	\$8,442	\$8,200	\$7,317	\$11,860
001-72-02-572-341-00	Other Contractual - Maint	\$6,449	\$8,100	\$8,100	\$8,100
001-72-02-572-344-00	Instructors payments	\$27,087	\$40,000	\$0	\$40,000
001-72-02-572-400-00	Travel & Per Diem	(\$241)	\$500	\$0	\$500
001-72-02-572-411-00	Telephone	\$4,304	\$5,700	\$7,501	\$5,700
001-72-02-572-431-00	Electricity	\$114,242	\$130,000	\$96,268	\$122,500
001-72-02-572-432-00	Water	\$20,126	\$24,640	\$29,601	\$24,640
001-72-02-572-433-00	Gas	\$0	\$192	\$0	\$0
001-72-02-572-440-00	Rentals and Leases	\$25,920	\$5,700	\$5,700	\$5,700
001-72-02-572-460-00	Repairs and Maintenance Svc	\$224,339	\$68,000	\$166,517	\$129,927
001-72-02-572-461-00	Repairs & Maintenance - Bldg	\$146,752	\$50,684	\$200,343	\$195,418
001-72-02-572-470-00	Printing & Binding	\$0	\$3,250	\$0	\$3,250
001-72-02-572-497-00	Other Obligation	\$22,628	\$18,515	\$23,819	\$20,590
001-72-02-572-510-00	Office Supplies	\$4,500	\$4,500	\$2,760	\$4,500
001-72-02-572-520-00	Operating Supplies	\$25,836	\$18,000	\$12,123	\$18,000
001-72-02-572-525-00	Uniforms	\$5,076	\$5,500	\$8,706	\$5,500
001-72-02-572-528-00	Small Tools and Equipment	\$1,107	\$1,000	\$0	\$1,000
001-72-02-572-531-00	Landscape Supplies/Materials	\$2,674	\$0	\$3,682	\$0
001-72-02-572-540-00	Memberships & Subscriptions	\$740	\$500	\$384	\$500
001-72-02-572-550-00	Educational & Training	\$710	\$0	\$1,219	\$0
TOTAL BTF COMMUNITY CENTER		\$1,249,794	\$1,268,480	\$1,164,267	\$1,498,570

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Athletics Program					
Personnel Services					
001-72-04-572-102-00	Regular Salaries and Wages	\$351,660	\$493,637	\$338,134	\$543,199
001-72-04-572-104-00	Overtime	\$8,266	\$15,000	\$9,277	\$15,000
001-72-04-572-105-00	Special Pay	\$1,209	\$1,200	\$1,212	\$1,200
001-72-04-572-201-00	FICA	\$26,983	\$38,911	\$25,837	\$42,702
001-72-04-572-202-00	Retirement	\$32,000	\$44,964	\$34,885	\$60,397
001-72-04-572-203-00	Life and Health Insurance	\$77,970	\$123,146	\$77,135	\$139,427
001-72-04-572-204-00	Workers' Compensation	\$4,903	\$12,193	\$14,279	\$22,325
Operating Expenditures					
001-72-04-572-310-00	Professional Services	\$33,950	\$53,000	\$500	\$53,000
001-72-04-572-340-00	Other Contractual Services	\$111,833	\$346,500	\$675	\$346,500
001-72-04-572-400-00	Travel and Per Diem	\$113	\$3,000	\$0	\$3,000
001-72-04-572-410-00	Communications Svc.	\$2,758	\$0	\$1,764	\$0
001-72-04-572-440-00	Rental and Leases	\$29,722	\$39,000	\$22,812	\$39,000
001-72-04-572-450-00	Insurance	\$0	\$6,000	\$7,746	\$6,000
001-72-04-572-470-00	Printing & Binding	\$204	\$0	\$0	\$0
001-72-04-572-510-00	Office Supplies	\$738	\$600	\$373	\$600
001-72-04-572-520-00	Operating Supplies	\$33,388	\$92,500	\$84,141	\$92,500
001-72-04-572-528-00	Small Tools and Equipment	\$0	\$0	\$0	\$0
001-72-04-572-540-00	Memberships & Subscriptions	\$664	\$5,000	\$2,832	\$5,000
001-72-04-572-550-00	Educational & Training	(\$194)	\$1,000	\$0	\$1,000
TOTAL ATHLETIC DIVISION		\$716,167	\$1,275,651	\$621,603	\$1,370,851

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Bunche Pool Program					
Personnel Services					
001-72-05-572-102-00	Regular Salaries and Wages	\$108,690	\$233,340	\$151,805	\$218,338
001-72-05-572-104-00	Overtime	\$1,521	\$250	\$12,917	\$250
001-72-05-572-201-00	FICA	\$8,471	\$17,870	\$12,593	\$16,722
001-72-05-572-202-00	Retirement	\$9,959	\$23,359	\$16,649	\$23,651
001-72-05-572-203-00	Life and Health Insurance	\$25,200	\$38,489	\$36,941	\$50,321
001-72-05-572-204-00	Workers' Compensation	\$1,501	\$5,764	\$6,770	\$8,974
Operating Expenditures					
001-72-05-572-310-00	Professional Services	\$6,786	\$0	\$0	\$0
001-72-05-572-340-00	Other Contractual	\$25,222	\$28,780	\$21,448	\$28,780
001-72-05-572-411-00	Telephone Services	\$0	\$1,000	\$0	\$1,000
001-72-05-572-431-00	Electricity	\$18,878	\$2,000	\$13,188	\$2,000
001-72-05-572-432-00	Water	\$2,896	\$10,000	\$2,583	\$10,000
001-72-05-572-440-00	Rentals and Leases	\$3,495	\$3,300	\$3,141	\$3,300
001-72-05-572-460-00	Repairs and Maintenance Svc	\$9,926	\$10,356	\$30,358	\$10,356
001-72-05-572-461-00	Facility/Grounds Maintenance	\$2,475	\$1,350	\$2,310	\$1,350
001-72-05-572-497-00	Other Obligations - PW	\$0	\$0	\$300	\$0
001-72-05-572-510-00	Office Supplies	\$1,274	\$1,000	\$500	\$1,000
001-72-05-572-520-00	Operating Supplies	\$13,774	\$8,802	\$10,735	\$8,802
001-72-05-572-521-00	Operating Supplies - PW	\$0	\$841	\$0	\$841
001-72-05-572-525-00	Uniforms	\$1,942	\$1,500	\$623	\$1,500
TOTAL BUNCHE POOL		\$242,009	\$388,001	\$322,860	\$387,185

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Buccaneer Park					
Personnel Services					
001-72-06-572-102-00	Regular Salaries and Wages	\$237,299	\$233,692	\$237,496	\$247,830
001-72-06-572-104-00	Overtime	\$2,072	\$5,000	\$4,477	\$5,000
001-72-06-572-105-00	Special Pay	\$1,860	\$1,200	\$1,817	\$1,200
001-72-06-572-201-00	FICA	\$18,040	\$18,260	\$18,241	\$19,341
001-72-06-572-202-00	Retirement	\$21,330	\$23,869	\$24,247	\$27,356
001-72-06-572-203-00	Life and Health Insurance	\$45,200	\$43,934	\$50,840	\$47,822
001-72-06-572-204-00	Workers' Compensation	\$3,261	\$5,772	\$9,946	\$10,186
Operating Expenditures					
001-72-06-572-310-00	Professional Services	\$0	\$0	\$477	\$0
001-72-06-572-340-00	Other Contractual	\$77,565	\$134,774	\$73,167	\$116,520
001-72-06-572-410-00	Communications Svc.	\$2,105	\$4,200	\$2,233	\$4,200
001-72-06-572-411-00	Telephone Services	\$0	\$1,000	\$0	\$1,000
001-72-06-572-431-00	Electricity	\$10,133	\$3,000	\$5,551	\$7,705
001-72-06-572-432-00	Water	\$2,213	\$7,500	\$1,212	\$7,500
001-72-06-572-440-00	Rentals and Leases	\$0	\$2,400	\$0	\$2,400
001-72-06-572-460-00	Repairs and Maintenance Svc	\$7,584	\$13,860	\$21,587	\$21,060
001-72-06-572-461-00	Facility/Grounds Maintenance	\$3,661	\$7,056	\$5,003	\$7,056
001-72-06-572-470-00	Printing & Binding	\$0	\$500	\$0	\$500
001-72-06-572-492-00	Special Events	\$0	\$1,500	\$365	\$1,500
001-72-06-572-497-00	Other Obligations	\$0	\$0	\$150	\$0
001-72-06-572-510-00	Office Supplies	(\$12)	\$1,200	\$242	\$1,200
001-72-06-572-520-00	Operating Supplies	\$18,643	\$18,775	\$15,805	\$18,775
001-72-06-572-521-00	Computers	\$0	\$0	\$0	\$0
001-72-06-572-525-00	Uniforms	\$534	\$1,000	\$600	\$1,000
001-72-06-572-528-00	Small Tools and Equipment	\$512	\$0	(\$581)	\$0
001-72-06-572-540-00	Books, Publications, and Dues	\$0	\$650	\$0	\$650
001-72-06-572-550-00	Educational & Training	\$434	\$0	\$414	\$0
TOTAL BUCCANEER PARK		\$452,432	\$529,142	\$473,289	\$549,801

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Norwood Park					
Personnel Services					
001-72-07-572-102-00	Regular Salaries and Wages	\$109,615	\$283,349	\$106,656	\$335,497
001-72-07-572-104-00	Overtime	\$1,948	\$3,000	\$2,566	\$3,000
001-72-07-572-105-00	Special Pay	\$0	\$0	\$0	\$0
001-72-07-572-201-00	FICA	\$8,740	\$21,906	\$8,705	\$25,895
001-72-07-572-202-00	Retirement	\$8,575	\$28,635	\$11,744	\$36,625
001-72-07-572-203-00	Life and Health Insurance	\$10,626	\$38,798	\$20,813	\$61,320
001-72-07-572-204-00	Workers' Compensation	\$1,589	\$6,999	\$3,830	\$13,789
Operating Expenditures					
001-72-07-572-340-00	Other Contractual	\$84,851	\$173,753	\$129,930	\$137,753
001-72-07-572-341-00	Contractual Svc - PW	\$9,906	\$21,816	\$14,981	\$21,816
001-72-07-572-400-00	Travel & Per Diem	\$0	\$1,000	\$0	\$1,000
001-72-07-572-411-00	Telephone Services	\$0	\$5,000	\$0	\$5,000
001-72-07-572-431-00	Electricity	\$8,392	\$30,000	\$8,369	\$10,000
001-72-07-572-432-00	Water	\$16,635	\$24,000	\$11,313	\$24,000
001-72-07-572-433-00	Gas	\$2,502	\$3,000	\$16,630	\$3,000
001-72-07-572-440-00	Rentals and Leases	\$809	\$6,950	\$0	\$6,950
001-72-07-572-460-00	Repairs and Maintenance Svc	\$9,602	\$20,036	\$8,245	\$20,036
001-72-07-572-461-00	Facility/Grounds Maintenance	\$480	\$6,662	\$2,088	\$6,662
001-72-07-572-470-00	Printing & Binding	\$0	\$500	\$0	\$500
001-72-07-572-492-00	Special Events	\$0	\$1,500	\$0	\$1,500
001-72-07-572-510-00	Office Supplies	\$450	\$1,700	\$979	\$1,700
001-72-07-572-520-00	Operating Supplies	\$33,605	\$34,150	\$23,924	\$34,150
001-72-07-572-521-00	Computers	\$0	\$0	\$0	\$0
001-72-07-572-525-00	Uniforms	\$1,215	\$1,500	\$1,417	\$1,500
001-72-07-572-540-00	Books, Publications, and Dues	\$0	\$700	\$0	\$700
001-72-07-572-550-00	Educational & Training	\$779	\$1,250	\$48	\$1,250
TOTAL NORWOOD PARK		\$310,320	\$716,204	\$372,239	\$753,643

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Bunche Park					
Personnel Services					
001-72-08-572-102-00	Regular Salaries and Wages	\$92,861	\$298,772	\$100,352	\$313,678
001-72-08-572-104-00	Overtime	\$2,881	\$1,800	\$9,181	\$1,800
001-72-08-572-105-00	Special Pay	\$549	\$1,200	\$606	\$1,200
001-72-08-572-201-00	FICA	\$7,215	\$22,994	\$8,079	\$24,134
001-72-08-572-202-00	Retirement	\$8,588	\$30,057	\$10,875	\$34,135
001-72-08-572-203-00	Life and Health Insurance	\$19,312	\$48,268	\$28,918	\$59,700
001-72-08-572-204-00	Workers' Compensation	\$1,304	\$6,225	\$4,502	\$10,895
Operating Expenditures					
001-72-08-572-340-00	Other Contractual	\$13,828	\$82,228	\$42,982	\$54,635
001-72-08-572-341-00	Contractual Svc - PW	\$0	\$32,400	\$0	\$32,400
001-72-08-572-344-00	Instructors payments	\$0	\$27,000	\$0	\$27,000
001-72-08-572-400-00	Travel	\$0	\$1,200	\$0	\$1,200
001-72-08-572-410-00	Telephone/Internet	\$0	\$4,800	\$4,688	\$4,800
001-72-08-572-431-00	Electricity	\$0	\$60,078	\$6,865	\$45,078
001-72-08-572-432-00	Water	\$0	\$4,500	\$0	\$4,500
001-72-08-572-440-00	Rentals and Leases	\$0	\$1,935	\$703	\$1,935
001-72-08-572-460-00	Repairs and Maintenance Svc	\$0	\$20,772	\$16	\$26,772
001-72-08-572-461-00	Facility/Grounds Maintenance	\$0	\$22,400	\$4,286	\$22,400
001-72-08-572-470-00	Printing & Binding	\$0	\$900	\$0	\$900
001-72-08-572-492-00	Special Events	\$0	\$900	\$0	\$900
001-72-08-572-510-00	Office Supplies	\$0	\$720	\$82	\$720
001-72-08-572-520-00	Operating Supplies	\$4,389	\$13,425	\$36,939	\$13,425
001-72-08-572-525-00	Uniforms	\$733	\$900	\$5,438	\$900
001-72-08-572-540-00	Books, Publications, and Dues	\$175	\$525	\$406	\$525
001-72-08-572-550-00	Educational & Training	\$0	\$900	\$0	\$900
TOTAL BUNCHE PARK		\$151,835	\$684,899	\$264,918	\$684,532

General Fund Parks & Recreation Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Senior Family Center					
Personnel Services					
001-72-10-572-102-00	Regular Salaries and Wages	\$0	\$0	\$0	\$276,069
001-72-10-572-104-00	Overtime	\$0	\$0	\$0	\$0
001-72-10-572-105-00	Special Pay	\$0	\$0	\$0	\$600
001-72-10-572-201-00	FICA	\$0	\$0	\$0	\$21,119
001-72-10-572-202-00	Retirement	\$0	\$0	\$0	\$29,871
001-72-10-572-203-00	Life and Health Insurance	\$0	\$0	\$0	\$60,253
001-72-10-572-204-00	Workers' Compensation	\$0	\$0	\$0	\$745
Operating Expenditures					
001-72-10-572-310-00	Professional Services	\$0	\$0	\$0	\$1,000
001-72-10-572-340-00	Other Contractual	\$0	\$0	\$10,837	\$151,360
001-72-10-572-341-00	Contractual Svc - PW	\$0	\$0	\$0	\$65,000
001-72-10-572-344-00	Instructors payments	\$0	\$0	\$0	\$45,000
001-72-10-572-400-00	Travel	\$0	\$0	\$0	\$0
001-72-10-572-410-00	Telephone/Internet	\$0	\$0	\$0	\$8,100
001-72-10-572-411-00	Telephone Services	\$0	\$0	\$0	\$0
001-72-10-572-431-00	Electricity	\$0	\$0	\$0	\$76,500
001-72-10-572-432-00	Water	\$0	\$0	\$375	\$24,000
001-72-10-572-440-00	Rentals and Leases	\$0	\$0	\$0	\$10,500
001-72-10-572-460-00	Repairs and Maintenance Svc	\$0	\$0	\$0	\$25,820
001-72-10-572-461-00	Facility/Grounds Maint	\$0	\$0	\$0	\$23,916
001-72-10-572-470-00	Printing & Binding	\$0	\$0	\$0	\$2,500
001-72-10-572-492-00	Special Events	\$0	\$0	\$0	\$0
001-72-10-572-510-00	Office Supplies	\$0	\$0	\$2,126	\$1,200
001-72-10-572-520-00	Operating Supplies	\$0	\$0	\$93,879	\$26,000
001-72-10-572-521-00	Computers	\$0	\$0	\$0	\$0
001-72-10-572-525-00	Uniforms	\$0	\$0	\$0	\$0
001-72-10-572-540-00	Dues	\$0	\$0	\$0	\$875
001-72-10-572-550-00	Educational & Training	\$0	\$0	\$0	\$3,500
TOTAL BUNCHE PARK		\$0	\$0	\$107,217	\$853,929

General Fund Office of Procurement Management Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-13-05-513-102-00	Regular Salaries and Wages	\$298,268	\$343,564	\$289,431	\$348,183
001-13-05-513-104-00	Overtime	\$21	\$0	\$0	\$0
001-13-05-513-105-00	Special Pay	\$3,023	\$3,000	\$3,028	\$3,000
001-13-05-513-201-00	FICA	\$22,064	\$26,283	\$20,894	\$26,636
001-13-05-513-202-00	Retirement	\$44,178	\$53,063	\$48,918	\$58,959
001-13-05-513-203-00	Life and Health Insurance	\$58,824	\$71,307	\$66,751	\$84,783
001-13-05-513-204-00	Workers' Compensation	\$267	\$550	\$782	\$940
001-13-05-513-206-00	ICMA Deferred Comp - Benefit	\$2,295	\$0	\$0	\$0
Operating Expenditures					
001-13-05-513-400-00	Travel & Per Diem	\$0	\$640	\$0	\$650
001-13-05-513-421-00	Postage & Freight	\$0	\$50	\$0	\$50
001-13-05-513-440-00	Rentals and Leases	\$1,356	\$2,100	\$3,832	\$2,200
001-13-05-513-470-00	Printing	\$0	\$150	\$0	\$150
001-13-05-513-493-00	Software License	\$21,015	\$21,525	\$22,060	\$21,675
001-13-05-513-510-00	Office Supplies	\$771	\$2,500	\$1,485	\$2,500
001-13-05-513-520-00	Operating Supplies	\$0	\$550	\$196	\$550
001-13-05-513-540-00	Books, Publications, and Dues	\$865	\$800	\$1,446	\$800
001-13-05-513-550-00	Educational & Training	\$595	\$550	\$0	\$550
TOTAL OFFICE OF PROCUREMENT MANAGEMENT		\$453,543	\$526,632	\$458,823	\$551,626

General Fund Office of Information Technology Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-16-01-516-102-00	Regular Salaries and Wages	\$704,594	\$732,217	\$739,399	\$761,410
001-16-01-516-104-00	Overtime	\$39,959	\$20,000	\$31,128	\$20,000
001-16-01-516-105-00	Special Pay	\$6,070	\$6,301	\$6,361	\$6,301
001-16-01-516-201-00	FICA	\$54,134	\$57,545	\$55,666	\$59,778
001-16-01-516-202-00	Retirement	\$87,557	\$96,206	\$98,940	\$107,508
001-16-01-516-203-00	Life and Health Insurance	\$115,962	\$145,522	\$136,561	\$148,126
001-16-01-516-204-00	Workers' Compensation	\$666	\$1,172	\$2,081	\$2,056
Operating Expenditures					
001-16-01-516-310-00	Professional Services	\$62,075	\$42,500	\$39,953	\$74,575
001-16-01-516-400-00	Travel & Per Diem	\$245	\$0	\$0	\$0
001-16-01-516-410-00	Communications Svc.	\$348,757	\$189,000	\$268,764	\$329,000
001-16-01-516-411-00	Telephone Services	\$962	\$10,920	\$3,820	\$10,920
001-16-01-516-421-00	Postage & Freight	\$23	\$100	\$0	\$100
001-16-01-516-440-00	Rental & Leases	\$1,200	\$1,200	\$1,300	\$1,200
001-16-01-516-460-00	Repairs and Maintenance Svc	\$194,731	\$227,762	\$250,724	\$314,187
001-16-01-516-493-00	Software License	\$749,982	\$633,854	\$633,854	\$725,538
001-16-01-516-510-00	Office Supplies	\$1,065	\$1,600	\$1,879	\$1,600
001-16-01-516-520-00	Operating Supplies	\$14,707	\$5,456	\$6,744	\$3,000
001-16-01-516-521-00	Computers	\$76,459	\$75,543	\$52,654	\$91,300
001-16-01-516-524-00	Computer software < \$5K	\$990	\$1,400	\$0	\$1,400
001-16-01-516-525-00	Uniforms	\$468	\$500	\$590	\$500
001-16-01-516-540-00	Books, Publications, and Dues	\$650	\$885	\$575	\$885
001-16-01-516-550-00	Educational & Training	\$15,525	\$0	\$234	\$17,500
Capital Outlay					
001-16-01-516-642-00	Computer Hardware Upgrade	\$8,212	\$141,000	\$69,074	\$235,000
001-16-01-516-643-00	Computer Software	\$0	\$0	\$0	\$0
TOTAL INFORMATION TECHNOLOGY		\$2,484,993	\$2,390,683	\$2,400,300	\$2,911,883

General Fund Fleet Division Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-19-03-519-102-00	Regular Salaries and Wages	\$148,856	\$116,338	\$103,977	\$60,257
001-19-03-519-105-00	Special Pay	\$1,603	\$1,560	\$312	\$0
001-19-03-519-201-00	FICA	\$11,670	\$8,900	\$8,003	\$4,610
001-19-03-519-202-00	Retirement	\$11,916	\$11,634	\$8,565	\$6,520
001-19-03-519-203-00	Life and Health Insurance	\$13,677	\$12,272	\$9,806	\$10,268
001-19-03-519-204-00	Workers' Compensation	\$1,020	\$1,220	\$1,692	\$163
Operating Expenditures					
001-19-03-519-310-00	Professional Services	\$0	\$1,000	\$0	\$0
001-19-03-519-340-00	Other Contractual	\$0	\$1,633,797	\$0	\$2,112,009
001-19-03-519-400-00	Travel & Per Diem	\$878	\$0	\$480	\$0
001-19-03-519-440-00	Rentals & Leases	\$410	\$410	\$410	\$0
001-19-03-519-460-00	Repairs and Maintenance Svc	\$1,263,530	\$274,950	\$1,200,000	\$150,000
001-19-03-519-510-00	Office Supplies	\$0	\$200	\$0	\$0
001-19-03-519-520-00	Operating Supplies	\$0	\$300	\$0	\$200
001-19-03-519-527-00	Gasoline & Lubricants	\$723,135	\$442,066	\$650,455	\$531,345
001-19-03-519-540-00	Books, Publications, and Dues	\$0	\$0	\$0	\$0
001-19-03-519-550-00	Educational & Training	\$0	\$0	\$0	\$0
Capital Outlay					
001-19-03-519-640-00	Machinery & Equipment	\$33,086	\$0	\$638	\$0
TOTAL FLEET		\$2,209,781	\$2,504,647	\$1,984,337	\$2,875,372

General Fund City Hall Maintenance Division Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-19-04-519-102-00	Regular Salaries and Wages	\$195,375	\$144,011	\$178,244	\$149,771
001-19-04-519-104-00	Overtime	\$10,668	\$2,500	\$7,185	\$2,500
001-19-04-519-105-00	Special Pay	\$2,177	\$2,160	\$2,181	\$2,160
001-19-04-519-201-00	FICA	\$15,713	\$11,208	\$14,119	\$11,649
001-19-04-519-202-00	Retirement	\$18,288	\$14,651	\$18,570	\$16,476
001-19-04-519-203-00	Life and Health Insurance	\$20,557	\$24,202	\$23,560	\$25,373
001-19-04-519-204-00	Workers' Compensation	\$1,025	\$5,351	\$2,890	\$9,272
Operating Expenditures					
001-19-04-519-340-00	Contractual Services	\$132,620	\$156,925	\$146,361	\$151,048
001-19-04-519-431-00	Electricity	\$201,183	\$180,000	\$165,000	\$180,000
001-19-04-519-432-00	Water	\$55,731	\$61,500	\$51,500	\$61,500
001-19-04-519-434-00	Cable Service	\$5,661	\$3,900	\$3,900	\$3,900
001-19-04-519-460-00	Repairs and Maintenance Svc	\$195,768	\$192,973	\$214,235	\$186,081
001-19-04-519-497-00	Other Obligations	\$3,815	\$1,444	\$1,606	\$1,444
001-19-04-519-510-00	Office Supplies	\$65	\$300	\$300	\$300
001-19-04-519-520-00	Operating Supplies	\$3,415	\$4,900	\$3,709	\$4,900
001-19-04-519-525-00	Uniforms	\$223	\$425	\$397	\$425
001-19-04-519-527-00	Gasoline & Lubricants	\$0	\$1,500	\$0	\$1,500
TOTAL CITY HALL MAINTENANCE		\$862,282	\$807,950	\$833,758	\$808,299

General Fund Non-Departmental Division Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
001-19-01-519-205-00	Unemployment Compensation	\$18,677	\$10,000	\$20,511	\$10,000
Operating Expenditures					
001-19-01-519-310-00	Professional Services	\$27,997	\$17,520	\$14,209	\$18,690
001-19-01-519-340-00	Other Contractual	\$1,327,307	\$1,839,566	\$1,177,881	\$1,757,966
001-19-01-519-421-00	Postage & Freight	\$33,055	\$41,830	\$19,920	\$41,830
001-19-01-519-450-00	Insurance	\$1,420,658	\$1,522,735	\$1,522,735	\$1,672,507
001-19-01-519-460-00	Repairs & Maintenance Svc	\$131	\$0	\$0	\$0
001-19-01-519-497-00	Other Obligations	\$89,130	\$25,510	\$23,250	\$24,026
001-19-01-519-520-00	Operating Supplies	\$1,904	\$0	\$0	\$0
001-19-01-519-529-00	Hurricane Related expenses	\$273,303	\$0	\$4,973	\$0
001-19-01-519-529-01	State Emergency-COVID 19	\$927,085	\$0	\$512,888	\$0
001-19-01-519-540-00	Books, Publications, and Dues	\$184	\$124	\$389	\$124
Non-Operating Expenditures					
001-19-01-519-915-30	Transfer to Capital Project Fund	\$5,577,299	\$5,403,516	\$5,403,516	\$6,622,251
001-19-01-519-918-21	Transfer to Debt Service Fund	\$983,394	\$980,522	\$980,522	\$978,020
001-19-01-519-919-40	Transfer to CRA Fund	\$0	\$612,371	\$483,451	\$827,381
001-19-01-519-993-00	Working Capital Reserve	\$0	\$1,522,171	\$0	\$176,268
TOTAL NON-DEPARTMENTAL		\$10,680,123	\$11,975,865	\$10,164,244	\$12,129,063
TOTAL GENERAL FUND EXPENDITURES		\$75,196,405	\$80,136,954	\$73,346,785	\$86,768,514
GENERAL FUND REVENUES (-) EXPENDITURES		\$12,186,338	\$0	\$1,092,802	\$0

Annual Line Item Budgets Transportation Fund

Transportation Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Fuel Taxes					
100-00-00-312-410-00	First Local Option Fuel Tax	\$1,454,992	\$1,510,388	\$1,303,512	\$1,543,222
100-00-00-312-420-00	Second Local Option Fuel Tax	\$547,852	\$579,450	\$412,697	\$589,502
Intergovernment Revenues					
100-00-00-312-601-00	CITT	\$4,248,977	\$4,300,000	\$4,300,000	\$4,300,000
100-00-00-334-360-00	State Grant - Transportation	\$9,982	\$0	\$9,847	\$0
100-00-00-334-390-00	FDOT- Landscape agreement	\$31,360	\$31,358	\$41,813	\$31,358
100-00-00-334-390-01	State Grant DEP - Vista Verde 1C	\$460,605	\$0	\$0	\$0
100-00-00-335-120-00	State Revenue Sharing	\$729,798	\$715,407	\$715,365	\$1,194,143
License, Fees & Payments					
100-00-00-322-002-00	Public Works Bldg. Permit Fees	\$261,271	\$100,000	\$257,801	\$200,000
100-00-00-329-100-00	Banners Permits	\$0	\$2,000	\$11,367	\$2,000
Charges For Services					
100-00-00-345-200-00	Surcharge	\$37,594	\$25,000	\$37,876	\$30,000
Fines and Forfeitures					
100-00-00-351-100-00	Parking Fines	\$1,245	\$2,800	\$449	\$2,800
Miscellaneous Revenues					
100-00-00-361-100-00	Interest	\$143,117	\$75,000	\$19,650	\$25,000
100-00-00-362-100-00	Bus Benches	\$14,685	\$39,200	\$13,046	\$39,200
100-00-00-369-900-00	Other Miscellaneous Revenues	\$1	\$700	\$3	\$700
Interfund Transfers					
100-00-00-381-029-41	Inter Transfer- Stormwater	\$209,012	\$215,282	\$215,282	\$221,741
Reappropriated Fund Balance					
100-00-00-389-901-00	Reapprop'd CITT Fund Bal	\$0	\$0	\$192,399	\$0
100-00-00-389-902-00	Reapprop'd CITT Capital Fund Bal	\$0	\$3,422,325	\$3,203,845	\$2,798,221
100-00-00-389-903-00	Reapprop'd CITT Transit Fund Bal	\$0	\$0	\$152,777	\$0
100-00-00-389-904-00	Reapprop'd Fund Balance	\$0	\$620,206	\$509,390	\$831,941
TOTAL TRANSPORTATION FUND REVENUES		\$8,150,490	\$11,639,116	\$11,397,117	\$11,809,828

Transportation Fund Public Works Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Administration Division					
Personnel Services					
100-41-00-541-102-00	Regular Salaries and Wages	\$403,548	\$416,536	\$432,286	\$450,649
100-41-00-541-104-00	Overtime	\$229	\$0	\$568	\$0
100-41-00-541-105-00	Special Pay	\$6,011	\$6,030	\$6,088	\$6,030
100-41-00-541-201-00	FICA	\$29,385	\$30,267	\$30,371	\$32,471
100-41-00-541-202-00	Retirement	\$64,069	\$69,919	\$72,298	\$79,686
100-41-00-541-203-00	Life and Health Insurance	\$50,798	\$63,285	\$55,650	\$60,071
100-41-00-541-204-00	Workers' Compensation	\$2,781	\$5,014	\$9,135	\$1,217
Operating Expenditures					
100-41-00-541-310-00	Professional Services	\$84	\$1,500	\$123	\$1,500
100-41-00-541-400-00	Travel and Per Diem	\$2,696	\$4,500	\$1,017	\$4,500
100-41-00-541-421-00	Postage & Freight	\$0	\$50	\$0	\$50
100-41-00-541-440-00	Rentals and Leases	\$842	\$1,100	\$1,000	\$1,100
100-41-00-541-460-00	Repairs and Maintenance	\$9	\$1,500	\$44	\$1,500
100-41-00-541-493-00	Software License	\$500	\$0	\$0	\$0
100-41-00-541-497-00	Other Obligations	\$1,092	\$2,075	\$949	\$2,073
100-41-00-541-510-00	Office Supplies	\$2,462	\$2,500	\$2,155	\$2,500
100-41-00-541-520-00	Operating Supplies	\$421	\$1,000	\$1,162	\$1,000
100-41-00-541-525-00	Uniforms	\$0	\$400	\$158	\$400
100-41-00-541-527-00	Gasoline & Lubricants	\$27,708	\$35,000	\$18,971	\$35,000
100-41-00-541-540-00	Books, Publications, and Dues	\$495	\$1,560	\$1,390	\$1,560
100-41-00-541-550-00	Educational & Training	\$457	\$1,500	\$139	\$1,500
Capital Outlay					
100-41-00-541-640-00	Machinery & Equipment	\$33,938	\$0	\$0	\$0
100-41-00-541-643-00	Computer Software	\$20,529	\$9,304	\$13,048	\$9,304
Non-Operating Expenditures					
100-41-00-541-914-01	Transfer to General Fund	\$426,501	\$439,296	\$439,297	\$806,046
100-41-00-541-918-21	Transfer to Debt Service Fund	\$390,930	\$386,430	\$389,972	\$389,454
TOTAL ADMINISTRATION		\$1,465,485	\$1,478,766	\$1,475,820	\$1,887,611

Transportation Fund Public Works Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Keep Miami Gardens Beautiful Program Division					
Personnel Services					
100-41-01-541-102-00	Regular Salaries and Wages	\$110,916	\$112,185	\$109,949	\$114,088
100-41-01-541-104-00	Overtime	\$2,659	\$2,000	\$3,770	\$2,300
100-41-01-541-105-00	Special Pay	\$1,409	\$1,200	\$1,212	\$1,200
100-41-01-541-201-00	FICA	\$8,665	\$8,735	\$8,646	\$8,904
100-41-01-541-202-00	Retirement	\$10,137	\$11,419	\$11,458	\$12,593
100-41-01-541-203-00	Life and Health Insurance	\$16,956	\$19,723	\$18,970	\$20,676
100-41-01-541-204-00	Workers' Compensation	\$783	\$179	\$2,401	\$308
Operating Expenditures					
100-41-01-541-310-00	Professional Services	\$162	\$5,000	\$0	\$5,000
100-41-01-541-400-00	Travel and Per Diem	\$1,448	\$3,000	\$264	\$3,000
100-41-01-541-421-00	Postage & Freight	\$0	\$50	\$0	\$50
100-41-01-541-470-00	Printing & Binding	\$214	\$500	\$16	\$500
100-41-01-541-494-00	Advertising	\$0	\$500	\$4,040	\$500
100-41-01-541-510-00	Office Supplies	\$149	\$600	\$616	\$600
100-41-01-541-520-00	Operating Supplies	\$45,636	\$24,000	\$20,221	\$24,000
100-41-01-541-530-00	Road Materials & Supplies	\$6,948	\$20,000	\$1,428	\$30,000
100-41-01-541-540-00	Books, Publications, and Dues	\$762	\$800	\$754	\$800
100-41-01-541-550-00	Educational & Training	\$1,100	\$1,200	\$539	\$1,200
Capital Outlay					
100-41-01-541-643-00	Computer Software	\$0	\$3,000	\$3,000	\$9,304
TOTAL KEEP MIAMI GARDENS BEAUTIFUL		\$207,944	\$214,091	\$187,284	\$235,023

Transportation Fund Public Works Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Streets Division					
Personnel Services					
100-41-02-541-102-00	Regular Salaries and Wages	\$969,575	\$1,067,578	\$998,893	\$1,105,146
100-41-02-541-104-00	Overtime	\$73,413	\$30,000	\$69,191	\$30,000
100-41-02-541-105-00	Special Pay	\$2,810	\$2,820	\$2,847	\$2,820
100-41-02-541-201-00	FICA	\$75,957	\$83,965	\$77,292	\$86,839
100-41-02-541-202-00	Retirement	\$92,632	\$109,758	\$107,272	\$122,823
100-41-02-541-203-00	Life and Health Insurance	\$226,387	\$218,443	\$254,822	\$316,084
100-41-02-541-204-00	Workers' Compensation	\$32,765	\$61,536	\$101,012	\$106,236
100-41-02-541-205-00	Unemployment Compensation	\$0	\$2,000	\$0	\$2,000
Operating Expenditures					
100-41-02-541-310-00	Professional Services	\$36,326	\$28,000	\$34,342	\$28,000
100-41-02-541-340-00	Other Contractual	\$42,109	\$40,000	\$50,572	\$55,000
100-41-02-541-431-00	Electricity	\$23,705	\$22,000	\$23,811	\$24,000
100-41-02-541-432-00	Water	\$271,535	\$200,000	\$241,060	\$250,000
100-41-02-541-440-00	Rentals and Leases	\$0	\$500	\$0	\$85,500
100-41-02-541-460-00	Repairs and Maintenance Svc	\$31,808	\$30,000	\$28,311	\$30,000
100-41-02-541-520-00	Operating Supplies	\$14,202	\$5,000	\$7,228	\$5,000
100-41-02-541-525-00	Uniforms	\$7,374	\$7,088	\$6,898	\$7,288
100-41-02-541-528-00	Small Tools and Equipment	\$2,202	\$4,000	\$3,589	\$4,000
100-41-02-541-530-00	Road Materials and Supplies	\$41,143	\$65,000	\$73,217	\$60,000
100-41-02-541-540-00	Books, Publications and Dues	\$100	\$500	\$0	\$500
100-41-02-541-550-00	Educational & Training	\$7,869	\$3,000	\$120	\$3,000
Capital Outlay					
100-41-02-541-640-00	Machinery & Equipment	\$0	\$0	\$0	\$0
TOTAL STREETS DIVISION		\$1,951,911	\$1,981,188	\$2,080,477	\$2,324,236

Transportation Fund			Adopted	Estimated	Adopted
Public Works Department		2020	2021	2021	2022
Expenditures		Actual	Budget	Actual	Budget
Citizens Independent Transportation Trust- Capital Projects					
Personnel Services					
100-41-05-541-102-00	Regular Salaries and Wages	\$174,737	\$173,466	\$175,119	\$180,404
100-41-05-541-104-00	Overtime	\$1,207	\$0	\$0	\$0
100-41-05-541-105-00	Special Pay	\$1,209	\$1,200	\$1,212	\$1,200
100-41-05-541-201-00	FICA	\$13,288	\$13,270	\$13,204	\$13,801
100-41-05-541-202-00	Retirement	\$15,699	\$17,347	\$17,647	\$19,520
100-41-05-541-203-00	Life and Health Insurance	\$20,481	\$24,100	\$23,262	\$25,274
100-41-05-541-204-00	Workers' Compensation	\$4,630	\$1,469	\$13,904	\$2,552
Operating Expenditures					
100-41-05-541-410-00	Communications Svcs	\$0	\$0	\$0	\$470
100-41-05-541-470-00	Printing & Binding	\$1,955	\$0	\$0	\$0
100-41-05-541-530-00	Road Supplies	\$1,075	\$10,000	\$0	\$10,000
Capital Outlay					
100-41-05-541-630-00	Imprvm'ts Other Than Bldgs.	\$316,212	\$5,591,472	\$2,103,848	\$4,930,000
100-41-05-541-630-09	Vista Verde Phase II	\$566,324	\$0	\$0	\$0
100-41-05-541-630-11	Sidewalk/Resurf (NW 39 Ct-46 Ave)	\$361,958	\$0	\$718,056	\$0
100-41-05-541-630-12	Sidewalk/Resurf (NW 27 Ave-NW 37 Ave)	\$0	\$0	\$50,789	\$0
100-41-05-541-630-13	Irrigation Pump System (CITT Roads)	\$3,225	\$25,000	\$66,775	\$0
100-41-05-541-630-14	Road Traffic Calming Lighting	\$55,645	\$150,000	\$254,065	\$150,000
100-41-05-541-630-15	CITT Sidewalk Stand-alone	\$302,949	\$250,000	\$338,986	\$250,000
100-41-05-541-630-16	Pavement Project	\$166,953	\$250,000	\$250,000	\$250,000
100-41-05-541-630-17	Sidewalk/Resurf (Vista Verde Ph 3)	\$489,295	\$0	\$1,184,116	\$0
100-41-05-541-630-18	Sidewalk/Resurf (2 Av-7 Av/183 St-191St)	\$492,712	\$0	\$132,288	\$0
100-41-05-541-630-19	Sidewalk/Resurf (2 Av-7 Av/7 Av-183 St)	\$87,167	\$0	\$296,952	\$0
100-41-05-541-630-20	NW 207 Street Road Widening	\$246,289	\$0	\$0	\$0
100-41-05-541-630-21	Resur NW 195-199 St & NW 7-12 Ave	\$314,495	\$0	\$35,506	\$0
TOTAL CITT- CAPITAL PROJECTS		\$3,637,508	\$6,507,324	\$5,675,729	\$5,833,221

Transportation Fund Public Works Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Citizens Independent Transportation Trust- Transit					
Personnel Services					
100-41-06-541-102-00	Regular salaries & Wages	\$115,539	\$125,199	\$137,313	\$138,348
100-41-06-541-104-00	Overtime	\$17,604	\$12,000	\$21,593	\$12,000
100-41-06-541-105-00	Special Pay	\$282	\$0	\$606	\$600
100-41-06-541-201-00	FICA	\$9,864	\$10,496	\$11,817	\$11,502
100-41-06-541-202-00	Retirement	\$11,874	\$13,720	\$15,832	\$16,268
100-41-06-541-203-00	Health Insurance	\$23,448	\$35,962	\$32,336	\$35,399
100-41-06-541-204-00	Worker's Compensation	\$3,170	\$4,575	\$10,124	\$7,960
Operating Expenditures					
100-41-06-541-310-00	Professional Services	\$795,161	\$959,065	\$590,617	\$1,004,660
100-41-06-541-340-00	Other Contractual	\$31,938	\$28,750	\$28,750	\$57,500
100-41-06-541-410-00	Communications Svc.	\$1,647	\$0	\$366	\$0
100-41-06-541-450-00	Insurance	\$0	\$12,480	\$0	\$0
100-41-06-541-460-00	Repairs & Maintenance	\$260,387	\$190,000	\$182,802	\$240,000
100-41-06-541-470-00	Printing & Binding	\$485	\$3,000	\$0	\$3,000
100-41-06-541-494-00	Advertising	\$5,493	\$2,000	\$0	\$2,000
100-41-06-541-528-00	Small Tools and Equipment	\$0	\$500	\$0	\$502
Capital Outlay					
100-41-06-541-630-00	Imprvmnts Other Than Bldgs.	\$125,306	\$60,000	\$60,000	\$0
TOTAL CITT- TRANSIT		\$1,402,197	\$1,457,747	\$1,092,156	\$1,529,737

Transportation Fund Public Works Department Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Citizens Independent Transportation Trust- Settlement					
Capital Outlay					
100-41-07-541-630-00	Infrastructure Improvements	\$48,100	\$0	\$228,848	\$0
TOTAL CITT - SETTLEMENT		\$48,100	\$0	\$228,848	\$0
TOTAL TRANSPORTATION FUND EXPENDITURES		\$8,713,144	\$11,639,116	\$10,740,313	\$11,809,828
TRANSPORTATION FUND REVENUES (-) EXPENDITURES		\$(562,654)	\$0	\$656,804	\$0

The background features a large, abstract design. A bright yellow triangle is positioned on the left side, pointing towards the bottom right. Overlaid on this and the blue background is a large, stylized arch in a medium blue color. The arch starts from the bottom left, curves upwards and to the right, and then descends towards the bottom right. The overall composition is modern and geometric.

Annual Line Item Budgets Grant Fund

CITY OF MIAMI GARDENS

Grant Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Grants					
102-00-00-331-202-00	Byrne Grant	\$186	\$56,401	\$0	\$0
102-00-00-331-250-00	U.S. Dept of Justice	\$0	\$508,026	\$0	\$0
102-00-00-334-490-00	FDOT - Stadium Pedestrian Bridge/Tunnel	\$1,132,796	\$0	\$34,103	\$0
102-00-00-334-493-00	FDOT - Roadway Assessment Study Grant	\$69,347	\$0		\$0
102-00-00-337-710-00	Children's Trust	\$212,540	\$407,390	\$407,390	\$407,390
102-00-00-341-201-00	Urban Area Security Initiative	\$113,197	\$0		\$0
102-00-00-366-102-00	Health Comm Partnership Grant	\$118,764	\$0	\$0	\$0
102-00-00-366-102-01	Health Procurement Ordinance Grant	\$2,000	\$0	\$11,336	\$0
102-00-00-366-103-00	CDC - Reach Rise Project	\$592,842	\$692,588	\$692,588	\$692,588
102-00-00-366-105-00	Alliance for a Healthier Generation	\$0	\$0	\$5,454	\$0
TOTAL GRANT REVENUES		\$2,241,672	\$1,664,405	\$1,150,871	\$1,099,978

Grant Fund DOJ - UASI Grant Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Capital Outlay				
102-21-09-521-640-00 Machinery & Equipment	\$113,197	\$508,026	\$36,663	\$0
TOTAL UASI GRANT EXPENDITURES	\$113,197	\$508,026	\$36,663	\$0

Grant Fund DOJ - Edward Byrne Grant Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services				
102-21-10-521-104-00 Overtime	\$0	\$56,401	\$0	\$0
102-21-10-521-640-00 Machinery & Equipment	\$186	\$0	\$351	\$0
TOTAL BYRNE GRANT EXPENDITURES	\$186	\$56,401	\$351	\$0

Grant Fund Stadium Pedestrian Bridge & Tunnel Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
102-41-07-541-310-00 Professional Services	\$192,713	\$0	\$0	\$0
102-41-07-541-497-00 Other Obligations	\$0	\$0	\$0	\$0
102-41-07-541-630-00 Infrastructure Improvements	\$940,083	\$0	\$0	\$0
TOTAL STADIUM PEDESTRIAN BRIDGE EXPENDITURES	\$1,132,796	\$0	\$0	\$0

Grant Fund FDOT Roadway Assessment Study Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
102-41-08-541-310-00 Professional Services	\$69,347	\$0		\$0
TOTAL HEALTHY COMM. GRANT EXPENDITURES	\$69,347	\$0	\$0	\$0

Grant Fund Healthy Community Partnership Grant Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
102-69-01-569-102-00	Regular Salaries and Wages	\$25,055	\$0	\$0	\$0
102-69-01-569-105-00	Special Pay	\$72	\$0	\$0	\$0
102-69-01-569-201-00	FICA	\$1,910	\$0	\$0	\$0
102-69-01-569-202-00	Retirement	\$2,122	\$0	\$0	\$0
102-69-01-569-203-00	Life and Health Insurance	\$1,569	\$0	\$0	\$0
102-69-01-569-204-00	Workers' Compensation	\$67	\$0	\$0	\$0
Operating Expenditures					
102-69-01-569-310-00	Professional Services	\$10,000	\$0	\$0	\$0
102-69-01-569-400-00	Travel and Per Diem	\$40	\$0	\$0	\$0
102-69-01-569-520-00	Operating Supplies	\$77,929	\$0	\$0	\$0
TOTAL HEALTHY COMM. GRANT EXPENDITURES		\$118,764	\$0	\$0	\$0

Grant Fund CDC Reach Project Grant Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
102-69-03-569-102-00	Regular Salaries and Wages	\$150,001	\$160,136	\$178,886	\$177,340
102-69-03-569-104-00	Overtime	\$212	\$0	\$0	\$0
102-69-03-569-105-00	Special Pay	\$1,098	\$1,090	\$1,100	\$1,090
102-69-03-569-201-00	FICA	\$11,531	\$12,250	\$13,598	\$13,567
102-69-03-569-202-00	Retirement	\$13,524	\$16,014	\$18,027	\$19,188
102-69-03-569-203-00	Life and Health Insurance	\$16,462	\$19,597	\$26,570	\$30,800
102-69-03-569-204-00	Workers' Compensation	\$401	\$256	\$483	\$479
Operating Expenditures					
102-69-03-569-310-00	Professional Services	\$367,558	\$470,703	\$354,817	\$438,521
102-69-03-569-400-00	Travel & Per Diem	\$0	\$9,426	\$0	\$0
102-69-03-569-520-00	Operating Supplies	\$32,056	\$3,116	\$66,499	\$11,603
TOTAL CDC REACH GRANT EXPENDITURES		\$592,842	\$692,588	\$659,980	\$692,588

Grant Fund HFSF - Health Procurement Ordinance Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
102-69-04-569-342-00	Other Contractual	\$2,000	\$0	\$0	\$0
TOTAL HFSF HEALTH PROCUREMENT EXPENDITURES		\$2,000	\$0	\$0	\$0

Grant Fund Children's Trust - YAS Program Grant Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services					
102-72-03-572-102-00	Regular Salaries and Wages	\$108,097	\$201,382	\$91,529	\$196,437
102-72-03-572-104-00	Overtime	\$0	\$0	\$0	\$0
102-72-03-572-201-00	FICA	\$8,269	\$15,406	\$7,002	\$15,027
102-72-03-572-202-00	Retirement	\$0	\$0	\$974	\$10,690
102-72-03-572-204-00	Workers' Compensation	\$4,649	\$4,185	\$3,205	\$6,828
102-72-03-572-205-00	Unemployment Compensation	\$0	\$0	\$0	\$0
Operating Expenditures					
102-72-03-572-310-00	Professional Services	\$6,365	\$7,410	\$1,116	\$7,410
102-72-03-572-313-00	Background Verifications	\$14	\$420	\$16	\$420
102-72-03-572-320-00	Accounting and Auditing	\$1,250	\$1,500	\$1,500	\$1,500
102-72-03-572-340-00	Other Contractual	\$0	\$12,400	\$0	\$8,400
102-72-03-572-400-00	Travel & Per Diem	\$0	\$3,840	\$0	\$3,840
102-72-03-572-497-00	Other Obligations	\$3,005	\$20,780	\$0	\$16,772
102-72-03-572-510-00	Office Supplies	\$0	\$3,500	\$0	\$3,500
102-72-03-572-520-00	Operating Supplies	\$8,569	\$10,327	\$2,570	\$10,327
102-72-03-572-550-00	Educational & Training	\$500	\$1,000	\$992	\$1,000
TOTAL YAS PROGRAM GRANT EXPENDITURES		\$140,718	\$282,150	\$108,904	\$282,150

Grant Fund Children's Trust - YEN Program Grant Expenditures		Actual 2019	Adopted 2020 Budget	Estimated 2021 Actual	Adopted 2021 Budget
Personnel Services					
102-72-09-572-102-00	Regular Salaries and Wages	\$53,682	\$74,292	\$40,576	\$76,336
102-72-09-572-104-00	Overtime	\$0	\$0	\$0	\$0
102-72-09-572-201-00	FICA	\$4,107	\$5,683	\$3,104	\$5,840
102-72-09-572-202-00	Retirement	\$0	\$0	\$350	\$5,154
102-72-09-572-204-00	Workers' Compensation	\$1,936	\$1,408	\$1,144	\$2,452
102-72-09-572-205-00	Unemployment Compensation	\$0	\$0	\$0	\$0
Operating Expenditures					
102-72-09-572-310-00	Professional Services	\$7,815	\$2,660	\$285	\$2,660
102-72-09-572-313-00	Background Verifications	\$0	\$280	\$0	\$280
102-72-09-572-320-00	Accounting and Auditing	\$1,250	\$1,500	\$1,250	\$1,500
102-72-09-572-340-00	Other Contractual	\$0	\$13,225	\$0	\$10,225
102-72-09-572-400-00	Travel & Per Diem	\$0	\$4,320	\$0	\$4,320
102-72-09-572-494-00	Advertising	\$0	\$0	\$0	\$0
102-72-09-572-497-00	Other Obligations	\$430	\$15,186	\$0	\$10,112
102-72-09-572-510-00	Office Supplies	\$266	\$1,248	\$0	\$1,248
102-72-09-572-520-00	Operating Supplies	\$1,916	\$5,038	\$1,038	\$4,714
102-72-09-572-528-00	Small Tools and Equipment	\$0	\$0	\$0	\$0
102-72-09-572-550-00	Educational & Training	\$421	\$400	\$216	\$400
TOTAL YEN PROGRAM GRANT EXPENDITURES		\$71,823	\$125,240	\$47,963	\$125,240
TOTAL GRANT FUND EXPENDITURES		\$2,241,672	\$1,664,405	\$853,860	\$1,099,978
GRANT FUND REVENUES (-) EXPENDITURES		\$0	\$0	\$297,011	\$0



Annual Line Item Budgets SHIP Fund

SHIP Fund Revenues	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Revenues				
103-00-00-331-000-00 State Housing Initiative Prg Rev	\$0	\$105,402	\$105,402	\$479,887
103-00-00-331-200-00 SHIP - Loan Program	\$5,633	\$0	\$24,441	\$0
103-00-00-334-500-01 Rental Assistance - Covid 19	\$307,500	\$0	\$0	\$0
TOTAL SHIP REVENUES	\$313,133	\$105,402	\$129,843	\$479,887

SHIP Fund Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Personnel Services				
103-13-01-513-102-00 Regular Salaries and Wages	\$19,016	\$29,640	\$16,707	\$28,505
103-13-01-513-104-00 Overtime	\$261	\$0	\$9	\$0
103-13-01-513-105-00 Special Pay	\$0	\$0	\$0	\$120
103-13-01-513-201-00 FICA	\$1,466	\$2,267	\$1,307	\$2,181
103-13-01-513-202-00 Retirement	\$1,678	\$2,964	\$1,679	\$6,424
103-13-01-513-203-00 Life and Health Insurance	\$3,499	\$7,983	\$2,268	\$2,557
103-13-01-513-204-00 Workers' Compensation	\$52	\$48	\$45	\$77
Operating Expenditures				
103-13-01-513-310-00 Professional Services	\$40,059	\$15,000	\$13,513	\$15,000
103-13-01-513-340-00 Other Contractual	\$77,600	\$0	\$86,371	\$40,000
103-13-01-513-342-00 Rental Assistance	\$106,609	\$45,000	\$92,884	\$90,000
103-13-01-513-400-00 Travel and Per Diem	\$11	\$0	\$0	\$1,500
103-13-01-513-540-00 Books, Publications & Dues	\$200	\$0	\$240	\$200
103-13-01-513-550-00 Educational & Training	\$0	\$2,500	\$0	\$1,500
Non-Operating Expenditures				
103-13-01-513-991-00 Working Capital Reserve	\$0	\$0	\$0	\$291,824
TOTAL SHIP EXPENDITURES	\$250,451	\$105,402	\$215,024	\$479,887
SHIP FUND REVENUES (-) EXPENDITURES	\$62,682	\$0	-\$85,180	\$0



Annual Line Item Budgets CDBG Fund

CDBG Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Revenues					
104-00-00-331-000-00	CDBG Program Revenue	\$2,715,703	\$1,098,576	\$1,098,576	\$1,111,210
104-00-00-331-001-00	NSP Program Income Revenue	\$286,750	\$0	\$214,835	\$0
104-00-00-331-200-00	CDBG Loan Revenue	\$11,243	\$0	\$19,223	\$0
104-00-00-331-503-00	NSP Program Income Admin	\$30,569	\$0	\$23,871	\$0
104-00-00-331-713-00	HUD-Neighborhood Stabilization Program	\$258,221	\$0	\$0	\$0
104-00-00-331-722-00	HUD-Neighborhood Stabilization Program 3	\$46,334	\$0	\$0	\$0
104-00-00-389-903-00	Reapprop'd CDBG Fund Balance	\$0	\$100,010	\$0	\$0
TOTAL CDBG REVENUES		\$3,348,818	\$1,198,586	\$1,356,505	\$1,111,210

CDBG Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Administrative and Program					
Personnel Services					
104-13-01-513-102-00	Regular Salaries and Wages	\$118,929	\$150,940	\$187,712	\$143,263
104-13-01-513-104-00	Overtime	\$199	\$0	\$24	\$0
104-13-01-513-105-00	Special Pay	\$482	\$480	\$658	\$600
104-13-01-513-201-00	FICA	\$9,180	\$11,511	\$14,473	\$10,854
104-13-01-513-202-00	Retirement	\$10,684	\$24,251	\$18,858	\$28,859
104-13-01-513-203-00	Life and Health Insurance	\$11,982	\$23,270	\$23,105	\$15,572
104-13-01-513-204-00	Workers' Compensation	\$323	\$242	\$507	\$387
Operating Expenditures					
104-13-01-513-310-00	Professional Services	\$13,893	\$10,000	\$209,282	\$10,906
104-13-01-513-340-00	Contractual Service	\$211,756	\$86,000	\$137,600	\$80,000
104-13-01-513-342-00	Other Contractual Svc - Public Service	\$506,940	\$0	\$309,586	\$0
104-13-01-513-348-00	Other Contractual (Rental Assistance)	\$27,635	\$0	\$100,760	\$0
104-13-01-513-400-00	Travel & Per Diem	\$201	\$0	\$361	\$2,000
104-13-01-513-421-00	Postage & Freight	\$0	\$300	\$35	\$300
104-13-01-513-440-00	Rentals & Leases	\$1,237	\$2,000	\$1,777	\$2,000
104-13-01-513-470-00	Printing & Binding	\$0	\$200	\$0	\$0
104-13-01-513-494-00	Advertising	\$840	\$20,000	\$612	\$0
104-13-01-513-510-00	Office Supplies	\$1,804	\$2,500	\$2,081	\$2,500
104-13-01-513-520-00	Operating Supplies	\$855	\$1,500	\$0	\$1,500
104-13-01-513-521-00	Computers	\$0	\$0	\$5,721	\$0
104-13-01-513-540-00	Books, Publications	\$3,079	\$3,500	\$1,380	\$3,500
104-13-01-513-550-00	Educational & Training	\$399	\$0	\$0	\$1,500
Capital Outlay					
104-13-01-513-630-00	Infrastructure Improvements	\$1,867,799	\$750,000	\$417,759	\$807,468
104-13-01-513-640-00	Machinery & Equipment	\$6,522	\$0	\$0	\$0
TOTAL CDBG ADMIN PROGRAM EXPENDITURES		\$2,794,737	\$1,086,694	\$1,432,291	\$1,111,210

CITY OF MIAMI GARDENS

CDBG Fund Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
HUD - Neighborhood Stabilization Program				
Personnel Services				
104-13-04-513-102-00 Regular Salaries and Wages	\$39,760	\$57,368	\$12,119	\$0
104-13-04-513-105-00 Special Pay	\$242	\$240	\$69	\$0
104-13-04-513-201-00 FICA	\$3,184	\$4,389	\$987	\$0
104-13-04-513-202-00 Retirement	\$3,595	\$11,841	\$1,239	\$0
104-13-04-513-203-00 Life and Health Insurance	\$1,451	\$6,426	\$336	\$0
104-13-04-513-204-00 Workers' Compensation	\$106	\$92	\$33	\$0
Operating Expenditures				
104-13-04-513-310-00 Professional Services	\$115,342	\$0	\$5,504	\$0
104-13-04-513-340-00 Other Contractual	\$140,873	\$0	-\$4,364	\$0
TOTAL CDBG NEIGHBORHOOD STABILIZATION PROG.	\$304,553	\$80,356	\$15,923	\$0

CDBG Fund Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Direct Services				
Personnel Services				
104-13-06-513-102-00 Regular Salaries and Wages	\$16,801	\$22,136	\$15,740	\$0
104-13-06-513-104-00 Overtime	\$153	\$0	\$11	\$0
104-13-06-513-105-00 Special Pay	\$0	\$0	\$0	\$0
104-13-06-513-201-00 FICA	\$1,291	\$1,693	\$1,217	\$0
104-13-06-513-202-00 Retirement	\$1,492	\$2,214	\$1,585	\$0
104-13-06-513-203-00 Life and Health Insurance	\$2,981	\$5,458	\$2,530	\$0
104-13-06-513-204-00 Workers' Compensation	\$45	\$35	\$42	\$0
Operating Expenditures				
104-13-06-513-310-00 Professional Services	\$356	\$0	\$245	\$0
TOTAL CDBG DIRECT SERVICES EXPENDITURES	\$23,119	\$31,536	\$21,370	\$0
TOTAL CDBG EXPENDITURES	\$3,122,409	\$1,198,586	\$1,469,584	\$1,111,210
CDBG FUND REVENUES (-) EXPENDITURES	\$226,409	\$0	-\$113,079	\$0

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Annual Line Item Budgets Development Services Fund

Development Services Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
License, Fees & Payments					
105-00-00-322-002-00	Building Permit Fees	\$4,728,401	\$2,301,600	\$6,104,833	\$2,297,681
105-00-00-322-003-00	Bldg. Certificate Compliance	\$72,617	\$21,340	\$93,529	\$21,340
105-00-00-322-004-00	40 Year Recertification	\$16,140	\$6,284	\$9,108	\$6,284
105-00-00-322-006-00	OT Inspection Fees	\$103,812	\$15,000	\$149,960	\$15,000
105-00-00-322-007-00	Boiler Inspection	\$9,907	\$15,552	\$7,188	\$15,552
105-00-00-329-000-01	Reinspection Fees	\$0	\$23,565	\$0	\$23,565
105-00-00-329-400-00	Community Dev District Fees	\$10,840	\$6,410	\$0	\$6,410
Charges For Services					
105-00-00-345-100-00	Unsafe Structure charges	\$15,481	\$13,485	\$13,130	\$13,485
105-00-00-345-200-00	Technology Surcharge	\$660,338	\$345,925	\$828,160	\$345,493
105-00-00-349-102-00	Cost Recovery	\$27,201	\$0	\$29,125	\$0
Miscellaneous Revenues					
105-00-00-361-100-00	Interest Income	\$35,779	\$11,759	\$4,421	\$11,759
105-00-00-369-900-00	Other Miscellaneous Rev	\$11,872	\$0	\$11,544	\$0
Reappropriated Fund Balance					
105-00-00-389-901-00	Reappropriate Fund Balance	\$0	\$2,072,628	\$0	\$1,223,926
TOTAL DEVELOPMENT SERVICES FUND REVENUES		\$5,692,388	\$4,833,548	\$7,250,998	\$3,980,495

Development Services Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Building Services Department					
Personnel Services					
105-24-02-524-102-00	Regular Salary & Wages	\$1,499,509	\$1,481,137	\$1,443,617	\$1,872,116
105-24-02-524-104-00	Overtime	\$102,627	\$15,000	\$156,036	\$15,000
105-24-02-524-105-00	Special Pay	\$3,939	\$3,871	\$4,393	\$5,071
105-24-02-524-201-00	FICA	\$120,533	\$114,146	\$117,809	\$142,499
105-24-02-524-202-00	Retirement	\$140,105	\$170,146	\$162,242	\$226,456
105-24-02-524-203-00	Life & Health Insurance	\$162,182	\$205,077	\$191,272	\$242,591
105-24-02-524-204-00	Workers' Compensation	\$10,680	\$14,199	\$30,176	\$29,098
105-24-02-524-205-00	Unemployment Compensation	\$0	\$5,000	\$0	\$5,000
Operating Expenditures					
105-24-02-524-310-00	Professional Services	\$346,187	\$359,912	\$420,491	\$510,344
105-24-02-524-340-00	Other Contractual	\$37,789	\$79,738	\$147,770	\$79,810
105-24-02-524-400-00	Travel & Per Diem	\$100	\$5,025	\$60	\$6,350
105-24-02-524-410-00	Communication Svcs	\$0	\$0	\$0	\$5,158
105-24-02-524-440-00	Rentals & Leases	\$1,776	\$2,580	\$2,952	\$2,760
105-24-02-524-460-00	Repairs and Maintenance Service	\$643	\$2,650	\$4,954	\$22,925
105-24-02-524-470-00	Printing & Binding	\$557	\$1,905	\$2,350	\$1,910
105-24-02-524-493-00	Software License	\$2,568	\$8,072	\$1,663	\$20,180
105-24-02-524-510-00	Office Supplies	\$3,233	\$4,500	\$7,270	\$5,500
105-24-02-524-520-00	Operating Supplies	\$2,907	\$1,650	\$3,145	\$1,750
105-24-02-524-521-00	Computers	\$24,967	\$0	\$0	\$7,992
105-24-02-524-525-00	Uniforms	\$1,429	\$2,882	\$0	\$2,882
105-24-02-524-527-00	Gasoline & Lubricants	\$8,359	\$20,000	\$6,899	\$10,000
105-24-02-524-540-00	Books, Publications & Dues	\$3,085	\$5,620	\$4,915	\$5,620
105-24-02-524-550-00	Educational & Training	\$449	\$3,479	\$479	\$3,968
Capital Outlay					
105-24-02-524-643-00	Energov	\$195,020	\$88,388	\$122,427	\$88,388
Non-Operating Expenditures					
105-24-02-524-914-01	Transfer to General Fund	\$444,775	\$458,118	\$458,119	\$568,902
105-24-02-524-914-02	Transfer - Reimburse Gen Fund	\$592,509	\$1,685,088	\$1,685,088	\$0
105-24-02-524-914-03	Transfer - Gen Fund (Tech Fee)	\$0	\$95,365	\$95,365	\$98,226
Total Building Services Department		\$3,705,927	\$4,833,548	\$5,069,492	\$3,980,495
DEVELOPMENT SERVICES FUND REVENUES (-) EXPENDITURES					
		\$1,986,461	\$0	\$2,181,506	\$0



Annual Line Item Budgets Impact Fees Fund

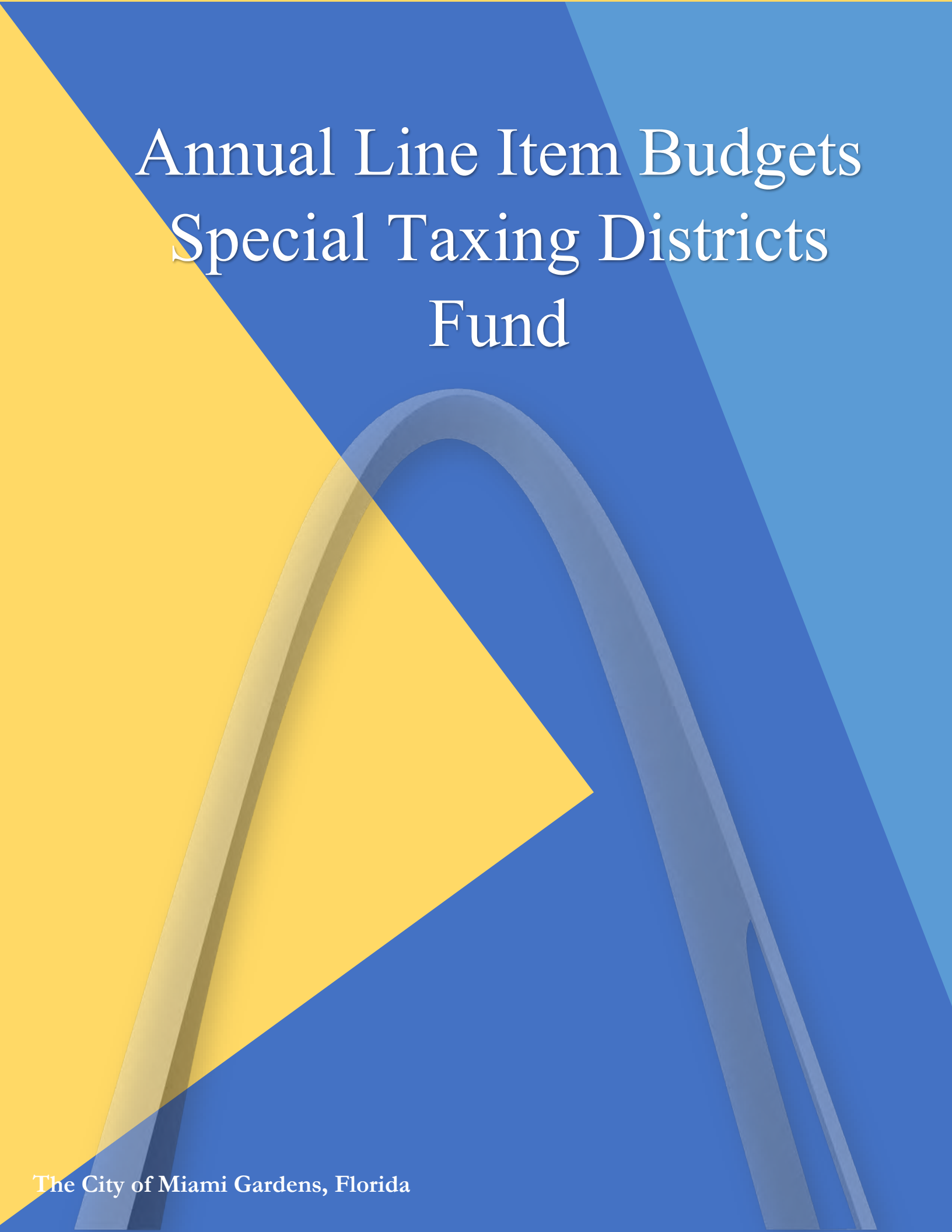
Impact Fee Funds Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
License, Fees & Payments					
110-00-00-324-610-00	Open Space Impact - Resident	\$45,703	\$0	\$140,685	\$0
110-00-00-324-611-00	Parks Impact Fees - Residential	\$42,728	\$0	\$140,685	\$0
110-00-00-324-620-00	Open Space Imp Fee - Comm.	\$259,251	\$0	\$352,380	\$0
110-00-00-324-621-00	Parks Impact - Commercial	\$259,521	\$0	\$352,380	\$0
111-00-00-324-110-00	Police Impact - Resident	\$58,085	\$0	\$48,892	\$0
111-00-00-324-120-00	Police Impact - Commercial	\$317,402	\$0	\$320,241	\$0
112-00-00-324-710-00	Admin. Impact Fee - Residential	\$6,154	\$0	\$20,338	\$0
112-00-00-324-720-00	Adm. Impact Fee - Commercial	\$39,484	\$0	\$104,441	\$0
Miscellaneous Revenues					
110-00-00-361-100-00	Interests	\$21,468	\$0	\$2,211	\$0
111-00-00-361-100-00	Interests	\$4,771	\$0	\$491	\$0
Reappropriated Fund Balance					
110-00-00-389-901-00	Re-appropriated Fund Balance	\$0	\$3,277,759	\$0	\$3,279,598
111-00-00-389-901-00	Re-appropriated Fund Balance	\$0	\$1,237,183	\$0	\$1,260,079
112-00-00-389-901-00	Re-appropriated Fund Balance	\$0	\$148,306	\$0	\$148,307
TOTAL IMPACT FEE FUNDS REVENUES		\$1,054,565	\$4,663,248	\$1,482,743	\$4,687,984

Impact Fee Fund Open Space/Parks Impact Fees Program Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Non-Operating Expenditures				
110-72-00-572-991-00 Working Capital Reserve	\$0	\$3,277,759	\$0	\$3,279,598
TOTAL OPEN SPACE/PARKS FUND EXPENDITURES	\$0	\$3,277,759	\$0	\$3,279,598

Impact Fee Fund Police Impact Fees Program Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Non-Operating Expenditures				
111-21-01-521-991-00 Working Capital Reserve	\$0	\$1,237,183	\$0	\$1,260,079
TOTAL POLICE IMPACT FEE FUND EXPENDITURES	\$0	\$1,237,183	\$0	\$1,260,079

Impact Fee Fund Admin. Impact Fees Program Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Non-Operating Expenditures				
112-19-01-519-991-00 Working Capital Reserve	\$0	\$148,306	\$0	\$148,307
TOTAL ADMIN IMPACT FEE FUND EXPENDITURES	\$0	\$148,306	\$0	\$148,307

TOTAL IMPACT FEES FUND EXPENDITURES	\$0	\$4,663,248	\$0	\$4,687,984
IMPACT FEES FUND REVENUES (-) EXPENDITURES	\$1,054,565	\$0	\$1,482,743	\$0

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Annual Line Item Budgets Special Taxing Districts Fund

Special Taxing District Funds Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Revenues					
121-00-00-325-201-00	Spec Assmnt - Crestview	\$55,825	\$57,570	\$55,209	\$57,568
122-00-00-325-201-00	Spec Assmnt - Bunche Park	\$54,090	\$55,818	\$54,379	\$55,792
123-00-00-325-201-00	Spec Assmnt- Scott Lake Manor	\$49,344	\$50,895	\$49,941	\$50,895
124-00-00-325-201-00	Spec Assmnt - Scott Lake Mnr E.	\$128,907	\$133,861	\$128,819	\$133,861
125-00-00-325-201-00	Spec Assmnt - Andover	\$22,466	\$24,309	\$22,294	\$23,209
126-00-00-325-201-00	Spec Assmnt - Stoneybrook	\$9,314	\$9,585	\$9,270	\$9,585
127-00-00-325-201-00	Spec Assmnt - Westwood Mnr	\$5,353	\$5,500	\$5,330	\$5,500
128-00-00-325-201-00	Spec Assmnt - Miami Gardens	\$25,655	\$26,384	\$25,583	\$26,384
129-00-00-325-201-00	Spec Assmnt - Peachtree Lane	\$5,271	\$5,459	\$5,276	\$5,459
130-00-00-325-201-00	Spec Assmnt - Lake Lucerne	\$19,058	\$19,884	\$19,245	\$19,884
131-00-00-325-201-00	Spec Assmnt - Andover Add'n 1	\$16,061	\$18,677	\$15,982	\$16,609
132-00-00-325-201-00	Spec Assmnt - Liberty Homes	\$412	\$30,692	\$29,613	\$30,692
133-00-00-325-201-00	Spec Assmnt - Riverdale	\$291	\$20,769	\$19,875	\$20,769
134-00-00-325-201-00	Spec Assmnt - Rolling Oaks	\$9,131	\$10,069	\$10,433	\$10,069
135-00-00-325-201-00	Spec Assmnt - Venetian Acres	\$9,041	\$9,906	\$9,010	\$9,676
136-00-00-325-201-00	Spec Assmnt - N. Dade Country Club	\$56,725	\$58,829	\$56,286	\$57,565
137-00-00-325-201-00	Spec Assmnt - Bunch Park South	\$15,394	\$15,711	\$15,324	\$15,711
138-00-00-325-201-00	Spec Assmnt - Greendale	\$6,044	\$6,232	\$5,958	\$6,232
139-00-00-325-201-00	Spec Assmnt - Jordan's Landing	\$15,543	\$16,108	\$15,547	\$16,108
140-00-00-325-201-00	Spec Assmnt - Sunshine St Indus Park	\$0	\$50,414	\$48,676	\$50,414
141-00-00-325-201-00	Spec Assmnt - Air Park Industrial	\$0	\$4,604	\$4,457	\$4,604
142-00-00-325-201-00	Spec Assmnt - Palmetto Lakes Indus	\$0	\$57,933	\$55,936	\$57,583
143-00-00-325-201-00	Spec Assmnt - MDPD Subdivision	\$0	\$1,735	\$1,666	\$1,735
144-00-00-325-201-00	Spec Assmnt - Park Centre Business	\$0	\$2,515	\$2,421	\$2,515
145-00-00-325-201-00	Spec Assmnt - Lakes of Tuscany	\$0	\$14,997	\$14,549	\$14,997
146-00-00-325-201-00	Spec Assmnt - Golden Glades	\$0	\$16,037	\$15,502	\$16,037
147-00-00-325-201-00	Spec Assmnt - Air Park Industrial	\$0	\$0	\$0	\$19,707
TOTAL SPECIAL TAXING DISTRICT FUNDS REVENUES		\$503,924	\$724,493	\$696,582	\$739,160

Special Taxing District Fund SLD Crestview Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
121-41-10-541-310-00	Professional Services	\$441	\$0	\$343	\$312
121-41-10-541-315-00	Fee Collection Charges	\$558	\$0	\$552	\$467
121-41-10-541-431-00	Electricity - Crestview	\$41,776	\$57,570	\$43,881	\$56,789
TOTAL SLD CRESTVIEW EXPENDITURES		\$42,775	\$57,570	\$44,776	\$57,568

Special Taxing District Fund SLD Bunche Park Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
122-41-10-541-310-00	Professional Services	\$427	\$0	\$333	\$302
122-41-10-541-315-00	Fee Collection Charges	\$541	\$0	\$541	\$453
122-41-10-541-431-00	Electricity	\$43,442	\$55,818	\$37,319	\$55,037
TOTAL SLD BUNCHE PARK EXPENDITURES		\$44,410	\$55,818	\$38,193	\$55,792

Special Taxing District Fund SLD Scott Lake Manor Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
123-41-10-541-310-00	Professional Services	\$390	\$0	\$304	\$312
123-41-10-541-315-00	Fee Collection Charges	\$493	\$0	\$499	\$413
123-41-10-541-431-00	Electricity	\$48,004	\$50,895	\$33,124	\$50,170
TOTAL SLD SCOTT LAKE MANOR EXPENDITURES		\$48,887	\$50,895	\$33,927	\$50,895

Special Taxing District Fund SLD Scott Lake Manor East Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
124-41-10-541-310-00	Professional Services	\$1,025	\$0	\$798	\$724
124-41-10-541-315-00	Fee Collection Charges	\$1,289	\$0	\$1,288	\$1,087
124-41-10-541-431-00	Electricity	\$115,219	\$133,861	\$98,800	\$132,050
TOTAL SLD SCOTT LAKE MANOR E. EXPENDITURES		\$117,533	\$133,861	\$100,886	\$133,861

Special Taxing District Fund SLD Andover Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
125-41-10-541-310-00	Professional Services	\$178	\$0	\$138	\$126
125-41-10-541-315-00	Fee Collection Charges	\$295	\$0	\$223	\$188
125-41-10-541-431-00	Electricity	\$27,566	\$24,309	\$13,393	\$22,895
TOTAL SLD ANDOVER EXPENDITURES		\$28,038	\$24,309	\$13,754	\$23,209

Special Taxing District Fund SLD Stoneybrook Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
126-41-10-541-310-00	Professional Services	\$73	\$0	\$57	\$52
126-41-10-541-315-00	Fee Collection Charges	\$93	\$0	\$93	\$78
126-41-10-541-431-00	Electricity	\$6,559	\$9,585	\$5,815	\$9,455
TOTAL SLD STONEYBROOK EXPENDITURES		\$6,725	\$9,585	\$5,965	\$9,585

Special Taxing District Fund SLD Westwood Manor Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
127-41-10-541-310-00	Professional Services	\$42	\$0	\$33	\$30
127-41-10-541-315-00	Fee Collection Charges	\$54	\$0	\$53	\$45
127-41-10-541-431-00	Electricity	\$4,928	\$5,500	\$4,221	\$5,425
TOTAL SLD WESTWOOD MANOR EXPENDITURES		\$5,023	\$5,500	\$4,307	\$5,500

Special Taxing District Fund SLD Miami Gardens Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
128-41-10-541-310-00	Professional Services	\$202	\$0	\$157	\$143
128-41-10-541-315-00	Fee Collection Charges	\$256	\$0	\$256	\$214
128-41-10-541-431-00	Electricity	\$24,518	\$26,384	\$21,018	\$26,027
TOTAL SLD MIAMI GARDENS EXPENDITURES		\$24,977	\$26,384	\$21,431	\$26,384

Special Taxing District Fund SLD Peachtree Lane Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
129-41-10-541-310-00 Professional Services	\$42	\$0	\$33	\$30
129-41-10-541-315-00 Fee Collection Charges	\$51	\$0	\$53	\$44
129-41-10-541-431-00 Electricity	\$6,201	\$5,459	\$5,327	\$5,385
TOTAL SLD PEACHTREE LANE EXPENDITURES	\$6,294	\$5,459	\$5,413	\$5,459

Special Taxing District Fund SLD Lake Lucerne Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
130-41-10-541-310-00 Professional Services	\$152	\$0	\$119	\$108
130-41-10-541-315-00 Fee Collection Charges	\$191	\$0	\$192	\$161
130-41-10-541-431-00 Electricity	\$17,585	\$19,884	\$15,039	\$19,615
TOTAL SLD LAKE LUCERNE EXPENDITURES	\$17,928	\$19,884	\$15,350	\$19,884

Special Taxing District Fund SLD Andover First Addition Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
131-41-10-541-310-00 Professional Services	\$127	\$0	\$99	\$90
131-41-10-541-315-00 Fee Collection Charges	\$161	\$0	\$160	\$135
131-41-10-541-431-00 Electricity	\$0	\$18,677	\$0	\$16,384
TOTAL SLD ANDOVER 1ST ADD'N EXPENDITURES	\$288	\$18,677	\$259	\$16,609

Special Taxing District Fund SLD Liberty Homes Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
132-41-10-541-310-00 Professional Services	\$3	\$0	\$3	\$166
132-41-10-541-315-00 Fee Collection Charges	\$4	\$0	\$296	\$249
132-41-10-541-431-00 Electricity	\$20,176	\$30,692	\$17,265	\$30,277
TOTAL SLD LIBERTY HOMES EXPENDITURES	\$20,183	\$30,692	\$17,564	\$30,692

Special Taxing District Fund SLD Riverdale Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
133-41-10-541-310-00	Professional Services	\$2	\$0	\$2	\$112
133-41-10-541-315-00	Fee Collection Charges	\$3	\$0	\$199	\$169
133-41-10-541-431-00	Electricity	\$13,645	\$20,769	\$14,070	\$20,488
TOTAL SLD RIVERDALE EXPENDITURES		\$13,650	\$20,769	\$14,271	\$20,769

Special Taxing District Fund SLD Rolling Oaks Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
134-41-10-541-310-00	Professional Services	\$77	\$0	\$60	\$54
134-41-10-541-315-00	Fee Collection Charges	\$91	\$0	\$104	\$82
134-41-10-541-431-00	Electricity	\$11,114	\$10,069	\$7,569	\$9,933
TOTAL SLD ROLLING OAKS EXPENDITURES		\$11,283	\$10,069	\$7,733	\$10,069

Special Taxing District Fund SLD Venetian Acres Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
135-41-10-541-310-00	Professional Services	\$76	\$0	\$59	\$52
135-41-10-541-315-00	Fee Collection Charges	\$90	\$0	\$90	\$79
135-41-10-541-431-00	Electricity	\$7,417	\$9,906	\$7,797	\$9,545
TOTAL SLD VENTIAN ACRES EXPENDITURES		\$7,583	\$9,906	\$7,946	\$9,676

Special Taxing District Fund SLD North Dade Country Club Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
136-41-10-541-310-00	Professional Services	\$450	\$0	\$351	\$312
136-41-10-541-315-00	Fee Collection Charges	\$567	\$0	\$563	\$467
136-41-10-541-431-00	Electricity	\$55,602	\$58,829	\$47,398	\$56,786
TOTAL SLD N. DADE COUNTRY CLUB EXPENDITURES		\$56,619	\$58,829	\$48,312	\$57,565

Special Taxing District Fund SLD Bunche Park South Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
137-41-10-541-310-00 Professional Services	\$120	\$0	\$94	\$85
137-41-10-541-315-00 Fee Collection Charges	\$154	\$0	\$153	\$128
137-41-10-541-431-00 Electricity	\$11,594	\$15,711	\$9,965	\$15,498
TOTAL SLD BUNCHE PARK SOUTH EXPENDITURES	\$11,868	\$15,711	\$10,212	\$15,711

Special Taxing District Fund SLD Greendale Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
138-41-10-541-310-00 Professional Services	\$48	\$0	\$37	\$34
138-41-10-541-315-00 Fee Collection Charges	\$60	\$0	\$60	\$51
138-41-10-541-431-00 Electricity	\$4,850	\$6,232	\$2,757	\$6,147
TOTAL SLD GREENDALE EXPENDITURES	\$4,957	\$6,232	\$2,854	\$6,232

Special Taxing District Fund SLD Jordan's Landing Maint Dist Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
139-41-10-541-310-00 Professional Services	\$123	\$0	\$96	\$87
139-41-10-541-315-00 Fee Collection Charges	\$155	\$0	\$155	\$131
139-41-10-541-431-00 Electricity	\$0	\$16,108	\$0	\$15,890
TOTAL SLD JORDAN'S LANDING DIST EXPENDITURES	\$279	\$16,108	\$251	\$16,108

Special Taxing District Fund SLD Sunshine State Industrial Park Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
140-41-10-541-310-00 Professional Services	\$0	\$0	\$2,661	\$273
140-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$487	\$409
140-41-10-541-431-00 Electricity	\$0	\$50,414	\$35,680	\$49,732
TOTAL SLD SUNSHINE ST. INDUS PRK EXPENDITURES	\$0	\$50,414	\$38,828	\$50,414

Special Taxing District Fund SLD Air Park Industrial Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
141-41-10-541-310-00 Professional Services	\$0	\$0	\$27	\$25
141-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$45	\$37
141-41-10-541-431-00 Electricity	\$0	\$4,604	\$3,234	\$4,542
TOTAL SLD AIR PARK INDUSTRIAL EXPENDITURES	\$0	\$4,604	\$3,306	\$4,604

Special Taxing District Fund SLD Palmetto Lakes Industrial Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
142-41-10-541-310-00 Professional Services	\$0	\$0	\$346	\$312
142-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$559	\$467
142-41-10-541-431-00 Electricity	\$0	\$57,933	\$43,036	\$56,804
TOTAL SLD PALMETTO LAKES INDUS EXPENDITURES	\$0	\$57,933	\$43,941	\$57,583

Special Taxing District Fund SLD MDPD Subdivision Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
143-41-10-541-310-00 Professional Services	\$0	\$0	\$10	\$9
143-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$17	\$14
143-41-10-541-431-00 Electricity	\$0	\$1,735	\$1,122	\$1,712
TOTAL SLD MDPD SUBDIVISION EXPENDITURES	\$0	\$1,735	\$1,149	\$1,735

Special Taxing District Fund SLD Park Center Business Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
144-41-10-541-310-00 Professional Services	\$0	\$0	\$15	\$14
144-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$24	\$20
144-41-10-541-431-00 Electricity	\$0	\$2,515	\$3,315	\$2,481
TOTAL SLD PARK CNTR BUSINESS EXPENDITURES	\$0	\$2,515	\$3,354	\$2,515

Special Taxing District Fund SLD Lakes of Tuscany Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
145-41-10-541-310-00 Professional Services	\$0	\$0	\$89	\$81
145-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$145	\$122
145-41-10-541-431-00 Electricity	\$0	\$14,997	\$7,719	\$14,794
TOTAL SLD LAKES OF TUSCANY EXPENDITURES	\$0	\$14,997	\$7,953	\$14,997

Special Taxing District Fund SLD Golden Glades Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
146-41-10-541-310-00 Professional Services	\$0	\$0	\$96	\$87
146-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$155	\$130
146-41-10-541-431-00 Electricity	\$0	\$16,037	\$9,038	\$15,820
TOTAL SLD GOLDEN GLADES EXPENDITURES	\$0	\$16,037	\$9,289	\$16,037

Special Taxing District Fund SLD Air Park Industrial Maintenance Expenditures	2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures				
147-41-10-541-310-00 Professional Services	\$0	\$0	\$0	\$107
147-41-10-541-315-00 Fee Collection Charges	\$0	\$0	\$0	\$160
147-41-10-541-431-00 Electricity	\$0	\$0	\$0	\$19,440
TOTAL SLD AIR PARK INDUS MAINT EXPENDITURES	\$0	\$0	\$0	\$19,707

TOTAL SPECIAL TAXING DISTRICT FUND EXPENDITURES	\$469,300	\$724,493	\$501,225	\$739,160
SPECIAL TAXING DISTRICT FUNDS REVENUES (-) EXPENDITURES	\$34,623	\$0	\$195,357	\$0



Annual Line Item Budgets Debt Service Fund

CITY OF MIAMI GARDENS

Debt Service Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Property Taxes					
201-00-00-311-000-00	Ad Valorem Taxes	\$4,234,009	\$3,963,080	\$3,963,080	\$3,960,268
Miscellaneous Revenues					
201-00-00-364-000-00	Sales of Fixed Assets	\$300,000	\$0	\$0	\$0
Other Sources					
201-00-00-381-014-01	Inter Transf - General Fund	\$983,394	\$980,522	\$980,522	\$978,020
201-00-00-381-015-10	Inter Transf - Transportation	\$390,930	\$389,972	\$389,972	\$389,454
201-00-00-381-025-30	Inter Transf - Capital Projects	\$10,988,365	\$5,959,143	\$5,959,143	\$5,918,591
201-00-00-385-000-00	Other Financing Source - Refunding Debt	\$50,405,000	\$0		\$0
TOTAL DEBT SERVICE FUND REVENUES		\$67,301,698	\$11,292,717	\$11,292,717	\$11,246,333

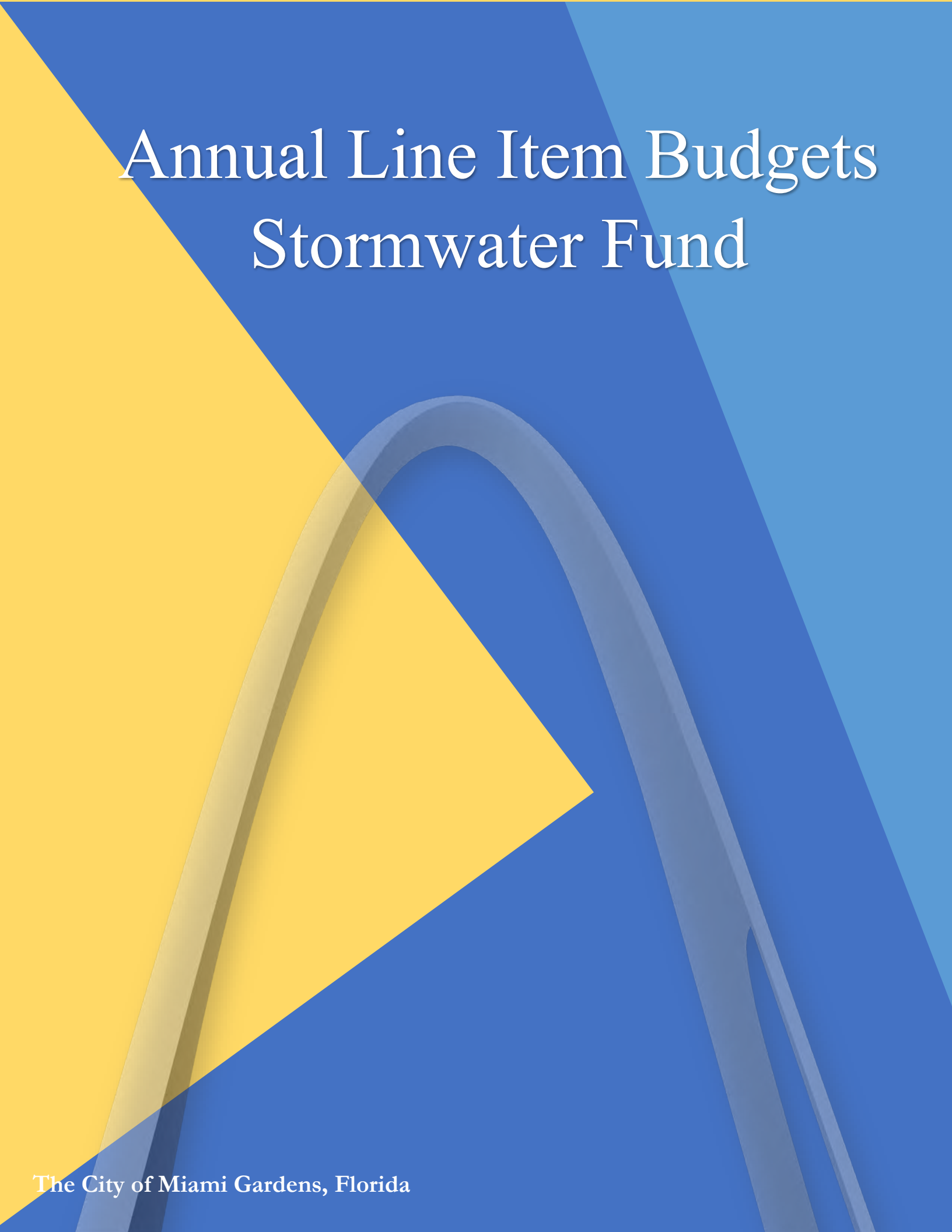
Debt Service Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Expenditures					
201-19-01-519-310-00	Professional Services	\$535,088	\$107	\$0	\$0
Debt Service					
201-17-01-517-710-04	Principal - \$7.5 MM Note	\$358,801	\$372,185	\$372,185	\$386,067
201-17-01-517-710-06	Principal - QNIP	\$425,750	\$442,650	\$442,650	\$461,176
201-17-01-517-710-10	Principal - \$8.8 MM Note	\$5,180,440	\$0	\$0	\$0
201-17-01-517-710-11	Principal - \$4 MM Note	\$197,599	\$207,089	\$207,089	\$216,909
201-17-01-517-710-12	\$55M Principal Payment	\$1,380,000	\$1,430,000	\$1,430,000	\$1,495,000
201-17-01-517-710-14	\$60M Principal - Debt Service	\$1,620,000	\$2,570,000	\$2,570,000	\$1,755,000
201-17-01-517-710-16	Principal - \$6MM (COPS add'l)	\$257,716	\$263,286	\$263,286	\$268,978
201-17-01-517-710-18	Principal - \$6.9 MM (refi \$14.4)	\$850,000	\$855,000	\$855,000	\$880,000
201-17-01-517-710-19	Principal - \$50 MM GOB (refinance \$60M)	\$0	\$0	\$0	\$750,000
201-17-01-517-720-04	Interest - \$7.5 MM Note	\$158,558	\$141,685	\$141,685	\$124,183
201-17-01-517-720-06	Interest - QNIP	\$113,900	\$105,177	\$105,177	\$87,250
201-17-01-517-720-10	Interest - \$8.8 MM Note	\$98,435	\$0	\$0	\$0
201-17-01-517-720-11	Interest - 4.0 MM Note	\$111,123	\$101,709	\$101,709	\$91,889
201-17-01-517-720-12	Interest - \$55M Bond	\$3,261,880	\$3,185,980	\$3,185,980	\$3,083,448
201-17-01-517-720-14	\$60M GO Bond interests	\$2,599,150	\$1,392,973	\$1,392,973	\$378,000
201-17-01-517-720-16	Interests - \$6MM (COPS add'l)	\$40,016	\$34,446	\$34,446	\$28,754
201-17-01-517-720-18	Interest - \$6.9 MM (refi \$14.4)	\$217,879	\$190,430	\$190,430	\$162,411
201-17-01-517-720-19	Interest - \$50 MM GOB (refinance \$60M)	\$0	\$0	\$963,823	\$1,077,268
Non-Operating Expenditures					
201-17-01-517-990-00	Other Financing Uses - Refunding Debt	\$41,780,000	\$0	\$0	\$0
TOTAL DEBT SERVICE FUND EXPENDITURES		\$59,186,333	\$11,292,717	\$12,256,433	\$11,246,333
DEBT SERVICE FUND REVENUES (-) EXPENDITURES		\$8,115,365	\$0	(\$963,716)	\$0



Annual Line Item Budgets Capital Projects Fund

Capital Projects Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Miscellaneous Revenues					
300-00-00-337-711-00	Rolling Oaks Park	\$174,295	\$0	\$69,151	\$0
300-00-00-361-100-00	Interest	\$559	\$0	\$0	\$0
300-00-00-361-102-00	Rebate - \$55 million Bonds	\$537,150	\$1,019,514	\$1,594,224	\$925,036
300-00-00-361-103-00	Interest - \$60M GO Bonds	\$547,119	\$0	\$121,272	\$0
300-00-00-365-000-00	Sales of Other Assets	\$15,400,000	\$0	\$0	\$0
300-00-00-369-903-00	Insurance Reimbursement	\$225,440	\$0	\$0	\$0
Interfund Transfers					
300-00-00-381-030-01	Transfer from General Fund	\$5,577,299	\$5,403,516	\$5,403,516	\$6,622,251
Re-appropriated Fund Balance					
300-00-00-389-904-00	Reappropriate City Hall Setlm't	\$0	\$768,255	\$0	\$0
TOTAL CAPITAL PROJECTS FUND REVENUES		\$22,461,861	\$7,191,285	\$7,188,163	\$7,547,287

Capital Projects Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Capital Improvement Projects Department					
Personnel Services					
300-12-01-512-102-00	Regular Salaries and Wages	\$434,887	\$551,169	\$442,211	\$455,029
300-12-01-512-104-00	Overtime	\$20	\$0	\$145	\$0
300-12-01-512-105-00	Special Pay	\$1,998	\$1,920	\$1,939	\$1,920
300-12-01-512-201-00	FICA	\$32,406	\$42,129	\$33,307	\$34,704
300-12-01-512-202-00	Retirement	\$39,252	\$55,117	\$44,578	\$49,233
300-12-01-512-203-00	Life and Health Insurance	\$46,149	\$74,763	\$53,849	\$56,640
300-12-01-512-204-00	Workers' Compensations	\$1,404	\$882	\$4,216	\$1,228
300-12-01-512-205-00	Unemployment Compensation	\$885	\$0	\$0	\$0
Operating Expenditures					
300-12-01-512-310-00	Professional Services	\$8,000	\$10,000	\$600	\$5,000
300-12-01-512-340-00	Other Contractual - Legal	\$0	\$4,000	\$0	\$2,000
300-12-01-512-400-00	Travel and Per Diem	\$555	\$3,000	\$0	\$3,000
300-12-01-512-421-00	Postage & Freight	\$0	\$100	\$0	\$100
300-12-01-512-440-00	Rentals and Leases	\$2,427	\$2,500	\$2,412	\$2,500
300-12-01-512-470-00	Printing & Binding	\$0	\$300	\$0	\$300
300-12-01-512-510-00	Office Supplies	\$851	\$1,500	\$1,500	\$2,000
300-12-01-512-520-00	Operating Supplies	\$369	\$0	\$0	\$0
300-12-01-512-540-00	Books, Publications and Dues	\$810	\$2,939	\$1,832	\$3,742
300-12-01-512-550-00	Educational & Training	\$707	\$5,000	\$0	\$5,000
300-19-01-519-310-00	Professional Services	\$3,500	\$3,500	\$3,500	\$3,500
Capital Outlay					
300-12-01-512-621-03	City Hall Complex	\$354,911	\$0	\$287,998	\$0
300-12-01-512-643-00	Computer Software	\$0	\$2,800	\$0	\$2,800
Non-Operating Expenditures					
300-12-01-512-914-01	Transfer to General Fund	\$10,331,747	\$0	\$0	\$0
300-12-01-512-918-21	Transfer to Debt Service Fund	\$10,988,365	\$5,959,143	\$5,959,143	\$5,918,591
300-19-01-519-497-00	Other Obligations	\$89,377	\$0	\$0	\$0
300-19-20-519-991-00	Working Capital Reserve	\$0	\$470,523	\$0	\$1,000,000
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		\$22,338,618	\$7,191,285	\$6,837,230	\$7,547,287
CAPITAL PROJECTS FUND REVENUES (-) EXPENDITURES		\$123,242	\$0	\$350,933	\$0



Annual Line Item Budgets Stormwater Fund

Stormwater Utility Fund Revenues		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Charges For Services					
401-00-00-325-200-00	Stormwater Assessments	\$4,898,705	\$5,180,116	\$5,120,679	\$5,552,990
License, Fees & Payments					
401-00-00-329-500-00	Stormwater Permit Fees	\$35,813	\$35,000	\$39,531	\$35,000
401-00-00-349-102-00	Cost Recovery	\$368	\$0	\$276	\$0
Grants					
401-00-00-334-360-00	State Grant - STW	\$278,953	\$0	\$0	\$0
401-00-00-334-390-01	State Grant DEP - Vista Verde 1C & 1D	\$197,222	\$0	\$0	\$0
Miscellaneous Revenues					
401-00-00-365-000-00	Sale of Other Assets	\$0	\$0	\$8,206	\$0
401-00-00-361-100-00	Interest	\$59,632	\$25,000	\$6,141	\$25,000
Reappropriated Fund Balance					
401-00-00-389-901-00	Re-approp'd Retained Earnings	\$0	\$2,306,404	\$0	\$2,098,323
TOTAL STORMWATER FUND REVENUES		\$5,470,693	\$7,546,520	\$5,174,832	\$7,711,313

Stormwater Utility Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Division					
Personnel Services					
401-41-03-538-102-00	Regular Salaries and Wages	\$405,172	\$431,450	\$401,768	\$460,899
401-41-03-538-104-00	Overtime	\$10,763	\$7,500	\$12,074	\$7,500
401-41-03-538-105-00	Special Pay	\$1,209	\$1,200	\$1,212	\$1,200
401-41-03-538-201-00	FICA	\$29,976	\$33,580	\$29,484	\$35,833
401-41-03-538-202-00	Retirement	\$124,084	\$43,895	\$41,353	\$50,681
401-41-03-538-203-00	Life and Health Insurance	\$87,813	\$126,148	\$103,006	\$130,995
401-41-03-538-204-00	Workers' Compensation	\$11,426	\$18,070	\$36,525	\$32,535
401-41-03-538-205-00	Unemployment Compensation	\$2,475	\$0	\$0	\$0
401-41-03-538-260-00	OPEB Expenses	\$1,215	\$0	\$0	\$0
Operating Expenditures					
401-41-03-538-310-00	Professional Services	\$443,681	\$462,000	\$464,616	\$462,000
401-41-03-538-315-00	Fee Collection Charges	\$50,888	\$56,488	\$52,799	\$56,488
401-41-03-538-340-00	Other Contractual	\$270,920	\$318,842	\$333,570	\$318,842
401-41-03-538-400-00	Travel and Per Diem	\$0	\$2,000	\$0	\$2,000
401-41-03-538-421-00	Postage & Freight	\$13	\$200	\$105	\$200
401-41-03-538-431-00	Electricity	\$5,747	\$18,400	\$4,970	\$6,000
401-41-03-538-432-00	Water	\$2,514	\$2,600	\$1,148	\$2,500
401-41-03-538-440-00	Rentals and Leases	\$5,310	\$5,718	\$4,921	\$55,718
401-41-03-538-460-00	Repairs and Maintenance Serv	\$65,774	\$51,152	\$53,102	\$56,152
401-41-03-538-470-00	Printing & Binding	\$816	\$1,600	\$407	\$1,600
401-41-03-538-494-00	Advertising	\$2,692	\$700	\$0	\$700
401-41-03-538-497-00	Other Obligations	\$24,156	\$28,254	\$20,871	\$24,945
401-41-03-538-510-00	Office Supplies	\$996	\$1,400	\$979	\$1,400
401-41-03-538-520-00	Operating Supplies	\$15,341	\$15,800	\$13,196	\$13,900
401-41-03-538-525-00	Uniforms	\$4,340	\$4,090	\$3,783	\$4,490
401-41-03-538-527-00	Gasoline & Lubricants	\$23,206	\$40,000	\$14,758	\$30,000
401-41-03-538-528-00	Small Tools and Equipment	\$1,843	\$6,000	\$3,925	\$6,000
401-41-03-538-530-00	Road Materials and Supplies	\$4,500	\$8,000	\$5,089	\$8,000
401-41-03-538-531-00	Landscape Supplies/Materials	\$2,530	\$2,300	\$6,484	\$2,300
401-41-03-538-540-00	Books, Publications, and Dues	\$3,165	\$2,200	\$245	\$2,200
401-41-03-538-550-00	Educational & Training	\$350	\$3,000	\$0	\$3,000
401-41-03-538-590-00	Depreciation Expenses IOTHB	\$462,787	\$0	\$0	\$0
401-41-03-538-591-90	Depreciation Exp - E&M	\$283,100	\$0	\$0	\$0
Capital Outlay					
401-41-03-538-630-00	Imprvmnts Other Than Bldgs.	\$0	\$0	\$6,950	\$0
401-41-03-538-635-00	STW Treatment Swale Proj	\$0	\$125,000	\$48,312	\$150,000
401-41-03-538-640-00	Machinery and Equipment	\$0	\$113,039	\$148,987	\$42,400

Stormwater Utility Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Operating Division (continued)					
Debt Service					
401-41-03-538-710-00	Principal - Debt Service	\$0	\$465,774	\$465,774	\$481,684
401-41-03-538-720-00	Interest - Debt Service	\$182,344	\$166,763	\$166,763	\$150,647
401-41-03-538-731-00	Amortize refunding lost	\$14,010	\$0	\$0	\$0
Non-Operating Expenditures					
401-41-03-538-914-01	Transfer to General Fund	\$287,918	\$296,556	\$296,556	\$223,494
401-41-03-538-917-00	Transfer to Transportation Fund	\$209,012	\$215,283	\$215,282	\$221,741
TOTAL STORMWATER OPERATIONS		\$3,042,088	\$3,075,002	\$2,959,015	\$3,048,044

Stormwater Utility Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Engineering Division					
Personnel Services					
401-41-09-538-102-00	Regular Salaries and Wages	\$259,203	\$260,135	\$257,093	\$270,541
401-41-09-538-104-00	Overtime	\$5,824	\$2,000	\$3,257	\$2,000
401-41-09-538-105-00	Special Pay	\$1,814	\$1,800	\$1,817	\$1,800
401-41-09-538-201-00	FICA	\$20,685	\$20,053	\$20,376	\$20,849
401-41-09-538-202-00	Retirement	\$23,675	\$26,214	\$26,240	\$29,489
401-41-09-538-203-00	Life and Health Insurance	\$22,918	\$28,601	\$24,799	\$26,658
401-41-09-538-204-00	Workers' Compensation	\$4,813	\$4,912	\$14,178	\$8,525
Operating Expenditures					
401-41-09-538-310-00	Professional Services	\$60,475	\$98,000	\$97,745	\$138,000
401-41-09-538-400-00	Travel and Per Diem	\$5	\$1,500	\$0	\$1,500
401-41-09-538-410-00	Communication Svcs	\$0	\$0	\$0	\$937
401-41-09-538-421-00	Postage & Freight	\$8,500	\$9,000	\$0	\$9,000
401-41-09-538-470-00	Printing & Binding	\$3,145	\$3,800	\$0	\$3,800
401-41-09-538-494-00	Advertising	\$0	\$500	\$0	\$500
401-41-09-538-510-00	Office Supplies	\$316	\$500	\$182	\$500
401-41-09-538-520-00	Operating Supplies	\$95	\$500	\$57	\$500
401-41-09-538-524-00	Computer software	\$2,500	\$3,500	\$3,000	\$3,500
401-41-09-538-525-00	Uniforms	\$400	\$425	\$0	\$425
401-41-09-538-540-00	Books, Publications, and Dues	\$234	\$1,850	\$89	\$1,850
401-41-09-538-550-00	Educational & Training	\$617	\$1,250	\$744	\$1,250
Capital Outlay					
401-41-09-538-630-00	Infrastructure Improvements	\$0	\$3,600,000	\$639,271	\$4,125,000
401-41-09-538-630-02	Culvert/Headwall Repairs Project	\$0	\$0	\$465,274	\$0
401-41-09-538-630-07	Andover NW 203 Street	\$0	\$0	\$13,178	\$0
401-41-09-538-630-08	NW 13 Ave Stormwater Drainage Improv	\$0	\$0	\$90,000	\$0
401-41-09-538-630-11	NW 170 Street and NW 22 Ave	\$0	\$0	\$150,000	\$0
401-41-09-538-630-12	Westside Blue Trail	\$0	\$0	\$263,994	\$0
401-41-09-538-630-15	NW 203 Street Outfall Project	\$0	\$0	\$11,454	\$0
401-41-09-538-630-16	Vista Verde Phase IV	\$0	\$0	\$258,389	\$0
401-41-09-538-630-17	NW 2 Ave - 7 Ave Drainage Prj	\$0	\$0	\$350,000	\$0
401-41-09-538-630-18	NW 203 St (E of NW 2 Ave) Drainage Prj	\$0	\$0	\$50,000	\$0

Stormwater Utility Fund Expenditures		2020 Actual	Adopted 2021 Budget	Estimated 2021 Actual	Adopted 2022 Budget
Engineering Division (continued)					
401-41-09-538-630-19	NW 167 Ter & NW 42 Ave Intrsx Imprv	\$0	\$0	\$155,000	\$0
401-41-09-538-630-20	NW 163 St (E of NW 57 Ave) Drainage Prj	\$0	\$0	\$37,256	\$0
401-41-09-538-630-21	Canal Erosion Protection Project	\$0	\$400,000	\$1,200,000	\$0
401-41-09-538-630-22	Vista Verde Phase 1C & 1D	\$0	\$0	\$498,969	\$0
401-41-09-538-643-00	Computer software	\$0	\$6,978	\$9,666	\$16,644
TOTAL STORMWATER ENGINEERING		\$416,736	\$4,471,518	\$4,642,027	\$4,663,269
TOTAL STORMWATER UTILITY FUND EXPENDITURES		\$3,458,824	\$7,546,520	\$7,601,042	\$7,711,313
STORMWATER UTILITY FUND REVENUES (-) EXPENDITURES		\$2,011,868	\$0	(\$2,426,210)	\$0

Non-Financial Goals

CITY OF MIAMI GARDENS FINANCIAL & NON-FINANCIAL GOALS

Introduction

This budget document is designed to provide the reader with a comprehensive understanding of the City financial policies, procedures and financial objectives. However, a City does not exist for finances. It exists to provide services to its residents and to aid in fulfilling their vision for a good life. To do this, the budget provides the fuel (money) to accomplish these goals and visions. Too often, we tend to see the budget and finance process as a separate entity from the overall goals and objectives of the City.

Miami Gardens was incorporated in May of 2003. Initially, the City's budget was set by the County and, therefore, it reflected the County's priorities. In FY 04-05, the City adopted its own budget. This autonomy allowed the City to begin a number of planning and visioning processes that provided its residents and elected officials the opportunity to prioritize goals that were important for the short and long-term success of the City. The first formal visioning process commenced in FY 04-05.

During the first visioning meeting in 2005, the City Council established the overarching vision for the City and set City-wide goals and objectives to support that vision. These goals and objectives served as the guide for the City's fiscal decision-making until the City's first Comprehensive Development Master Plan (CDMP) was completed in 2007. The CDMP helped the City more accurately describe its goals and objectives and tailor its spending accordingly. Since 2007, the City has made updates the CDMP on a continuous basis. The City also repeated its visioning process in 2011 to ensure that the City's broader goals and objectives were still responsive to the needs of the City's residents. In its efforts to ensure that the City's direction remains in line with its goals, the City worked with several key stakeholders to develop its Strategic Management Plan. As a result, this multi-year plan accurately identifies the City's overarching goals and provides the blueprint for accomplishing them. Central to the document is the identification of the City's Key Focus Areas which are Public Safety, Economic Vibrancy and Culture, Arts, Recreation and Education. Successful execution of the objectives associated with these Key Focus Areas will allow the City to align its effort and resources to accomplish its goals and improve the quality of life for the residents of Miami Gardens.

Over the years, the City has completed part of the CDMP process, several subsidiary planning documents: A Recreational Trail Master Plan (RTMP); a Town Center Master Plan (TSMP); a Technology Master Plan (TMP); a Street & Sidewalk Assessment (SSA), Bicycle and Pedestrian Mobility Plan, Circular Study and a CRA Finding of Necessity. These planning processes are outlined below. The results of these planning processes, especially as they relate to service levels and capital improvements, will become a part of this and future budgets.

Miami Gardens Comprehensive Development Master Plan and Other Ongoing Planning Processes that Impact the Development of the Annual Operating and Capital Budgets

The CDMP plan is a state-mandated process designed to assist cities and counties in developing a long term vision for their communities. It is a series of smaller plans including Land Use, Parks & Recreation, Public Safety, Housing, Environment, Utilities, Transportation and Intergovernmental Cooperation, among others. The linkage between the goals, objectives and action plans is fundamental to municipal budgeting.

As part of the CDMP process, annual goals and objectives are identified. For each of these goals and objectives, specific, yearly action plans were developed. These yearly objectives are then translated into the annual budget process for funding. To begin this process, the City developed a Community Vision Statement. This statement was developed after extensive public participation and forms the basis for the further development of the Comprehensive Development Master Plan and other planning processes that the City has undertaken.

The following section describes the various planning completed as part of this process. Each of the resulting plans will have an impact on both the annual operating and capital budgets for years to come. They will provide guidance in the development of the budget process to ensure that the City is actually allocating its limited resources to those priorities that have been identified by the public and policymakers as fulfilling the City's ultimate development vision.

- Comprehensive Development Master Plan
- Transportation Master Plan
- Park Master Plan



Long-Term Strategic Planning and Objectives

Council engaged a consultant in August 2012 to assist in long-term strategic planning. A citizen's survey was performed in September 2012 and the consultant also met with each Council member individually to survey their goals and objectives for the City. In April 2013, Council held strategic planning sessions to set up long term goals based on the citizen's survey.

One of the goals 2013 strategic planning session included hiring additional police officers. In late FY 2014, the City began hiring an additional 10 police officers. The FY 2016 budget included 11 additional police officers. A portion of the expenses were funded by the Community Oriented Policing Services (COPS) grant program. The Community Oriented Policing Services (COPS) grant program expired at the end of fiscal year 2021. The positions previously funded through the COPS grant will remain as full-time employees with funding being provided from the General Fund.

One of the Council's main long term objectives is to attract commercial businesses such as restaurants, hotels, shopping centers and entertainment venues. Council also wants to implement more cultural and recreational programs and improve the infrastructure of the Park and Recreation system. A General Obligation Bond referendum was approved by the voters in April 2014 to provide funding to improve the parks and recreational facilities in the City and to provide increased public safety improvements throughout the City. The Council approved the \$60 million Bond Implementation Plan in December 2015. Of the eighteen parks and recreation facilities improvement projects, six (6) projects are currently completed, while the remaining twelve (12) are in either the design or permitting stage. The City has also completed the "Real Time Crime Center" public safety improvement project. Details regarding the progress of all GOB projects can be found in the Capital Improvement Projects section of the document.

Another long term goal for the City is to provide additional services to the elderly. This includes providing transportation services, educational workshops and referral services to connect the elderly to social services agencies. The City's transit trolley program which is funded by the Citizen Independent Transportation Trust began providing free services to its citizens in June 2015. In FY 2017, these services were expanded to include weekends. As the Senior Center has officially opened in July 2021, the City's transit trolley will now include direct transport to the center.

Council would also like to strengthen the collaboration with schools and universities in the City of Miami Gardens. To date the City has developed partnerships with Florida Memorial University and St. Thomas University. The Miami Gardens Police Department (MGPD) has an active MOU with Florida Memorial and has facilitated an Internship Program with them. Additionally, MGPD has established the "Career Talks" program wherein MGPD personnel is sent to the university throughout the semester to discuss their careers with the college students.

Other partnerships includes, the Department of Parks and Recreation's contract with FMU which covers practice for Football, Soccer and Track. It also covers game / meet days (for additional costs) for Soccer and Track. The City is currently working with the university in updating the contract to include softball (games and practices).

Comprehensive Development Master Plan and Strategic Planning Process

In early 2005, the City undertook a process to develop a consensus vision for the newly formed City of Miami Gardens. The Vision would provide direction for the Comprehensive Development Master Plan (CDMP). A group of almost 40 citizens and community leaders, including the Mayor and City Council, residents, business owners, and representatives of key organizations and agencies, filled out a "baseline" questionnaire and then were interviewed for their best ideas. After compiling responses, a vision of the city began to take shape.



The City's Vision combines the commitment and determination generated by the founders, leaders and residents of the City. The ideas expressed articulated the community's concerns and desires. The Comprehensive Development Master Plan provides but one, albeit important key to realizing the vision. The direction for the CDMP's plan elements are driven by this vision. The CDMP's goals, objectives and policies will lead to the development of high quality public and private amenities as well as the provision of excellent services articulated in the vision. In early 2007, the City's proposed CDMP was approved by the State of Florida. The plan subsequently

won both the South Florida Chapter of the American Planning Association's and the State American Planning Association's 2007 Innovation Award for its novel treatment of Land Use. Following that approval, the City began work on a new set of Land Development Regulations (LDRs). This work was completed in FY-10 with the adoption of new zoning and development criteria. In addition a new Entertainment Overlay District was adopted in 2015 to promote redevelopment within the Town Center along NW 27 Avenue.

Effective visioning or strategic planning is not a static process. Periodically evaluating performance and assessing new opportunities and challenges is critical to long-term success. To that end, the City is in the process of evaluating the City's progress towards its prior stated goals and identify new priorities for the City. Thus far, the following strategic priorities have been highlighted during the strategic planning process:

1. Improving internal and external communication.

The City will explore opportunities to facilitate increased and effective communication with the City's residents and businesses. This will include updating the City's website, changing the format and delivery method of the City's publication, investing in high-quality training to increase the customer service skills of the City's employees, and creating regularly scheduled opportunities for stakeholders to provide feedback to City staff.

2. Investing in activities and technology that promote health, safety and quality of life.

The City has constructed a Real Time Crime Center to further decrease crime in the City of Miami Gardens and equip its officers with the tools necessary to meet the challenges of modern policing. Also, to promote the health and quality of life of the City's residents, the City will provide opportunities for physical activity in the City's green spaces, install bike and walking paths, provide quality recreational and educational programming, and increase the availability of art and culture related programs. Through the GO Bond program the City has completed upgrades of seven (7) parks and recreational facilities with several more scheduled for completion over the next two fiscal years. Increase attendance within our Afterschool, Summer Camp, Winter Camp, Spring camp, and Kids Day off programs as well as, implement programs to focus on recreation and education at all city recreational facilities.

3. Promoting growth, economic development and investment.

The City will encourage large-scale economic development and the expansion and retention of existing businesses. The City will also create an entertainment hub along the City's 27th avenue corridor – one of the City's main thoroughfares – to attract increased investment in the City. In the last five years, the City has grown its tax base by 36%.

4. Promote economic stability.

The City will efficiently utilize its economic resources to effectuate the City's stated goals and pursue its strategic priorities. As of the end of FY 2020, the City has \$31.9 million in general fund unassigned reserves.

5. Creating more opportunities for residents and visitors to enjoy the City.

The City will aggressively pursue opportunities to create signature destinations within the City to spur economic development, increase tourism, and enhance resident quality of life.

In Fiscal Year 2015, the Council approved the establishment of the Entertainment Overlay District (EOD) which overlays areas designated Planned Corridor Development (PCD) on NW 27th Avenue. This area is intended to revitalize commercial centers in the City thereby generating revenue and providing ample and convenient shopping for residents. The Entertainment Overlay District also encourages and supports large scale development of entertainment driven uses, including, but not limited to, hotels, theaters, cultural centers, indoor recreation facilities, alcoholic beverage uses, restaurants and commercial activities, with the purpose of attracting customers and visitors from local, regional, national, and international areas.

The basic purpose and intent of the Entertainment Overlay District is to encourage lively urban development that promotes and sustains large scale development of entertainment driven uses while creating a sense of place presently lacking in this area. The EOD will foster high quality businesses and embrace the public realm as it provides for outdoor dining, pedestrian circulation, and parking guidelines.

35-ACRES (19199 NW 27th Avenue)

This site is proposed as a mixed-use town Center within the heart of the City's Entertainment Overlay district. The development will include retail, restaurants, hotels, and sports and entertainment venues. A culinary arts facility and performing arts venue



will also be incorporated into the site as part of a public-private partnership between the City and the developer. Tenant negotiations are underway by the developer with site plan submittal expected in 2022.



Miami Gardens Transportation Master Plan

The Miami Gardens Transportation Master Plan (MGTMP) was developed to provide an overall framework for transportation decision-making and transportation-related improvements for Miami Gardens. Analysis of all transportation modes, integrated with the City's vision for growth and development, will provide a comprehensive plan for "all things transportation" in Miami Gardens.



The city is part of the growing regional traffic congestion in South Florida and Miami-Dade County. The development of a Transportation Master Plan for the City of Miami Gardens is intended to provide a rational and organized response to addressing the problems of general travel and more specifically traffic congestion, and to anticipate and address travel problems which are in the future.



While much of a transportation master plan necessarily involves the employment of transportation planning and engineering professionals for their expertise, it also must involve local citizens for identification of problems and needs, and the city fathers for their input as well, in developing the city's guide for transportation improvement planning and programming into the future.

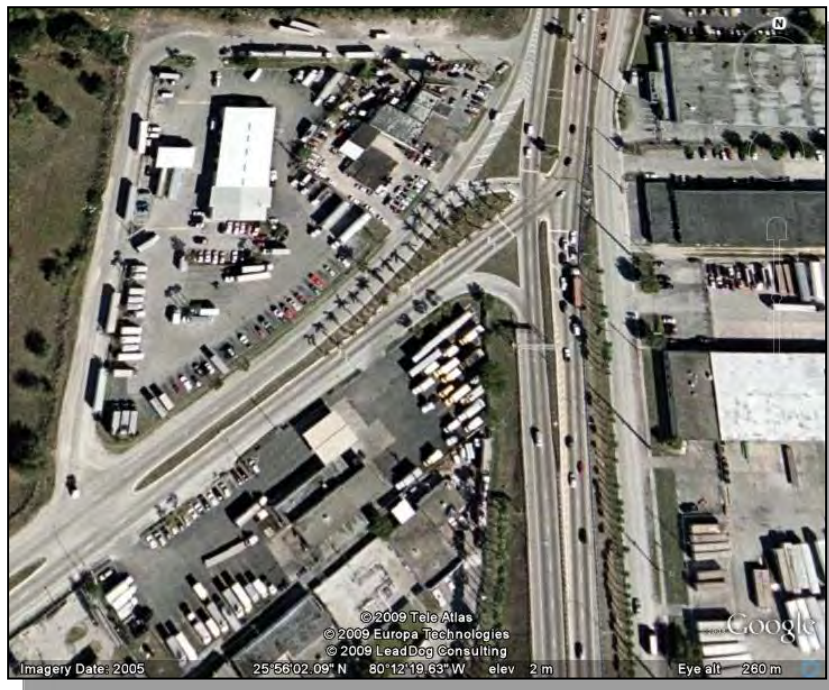
Miami Gardens' geographic location on the northern Miami-Dade & Broward County Line transects north-south major arterials routing significant volumes of inter-county traffic along these facilities. The Transportation Master Plan will show how this affects, and effects, travel within and passing through the city.

Development, and periodic updating, of a Miami Gardens Transportation Master Plan is an ideal and effective way to establish policies, to provide guidance as to meeting those policies, and to provide an open, public, codified general plan for management of the transportation system for which the city is responsible, and for providing input to County and State agencies dealing with County and State facilities and operations.

The City of Miami Gardens Transportation Master Plan recognizes that the City represents but one entity involved in the transportation planning process. The Master Plan must coordinate with

all major transportation entities and effected jurisdictions including but not limited to the Florida Department of Transportation, the Florida Turnpike Authority, the Miami Dade County MPO, the Miami-Dade Expressway Authority, and Miami-Dade Transit, Public Works, and Planning and Zoning Departments, as well as adjacent jurisdictions including Broward County and Broward County Transit, and the neighboring cities of North Miami Beach, Miramar, Opa-Locka and Miami Lakes.

Many road improvements are on their way due to the congestion on the Golden Glades Interchange to include a future fly-over from SR 826/Palmetto Expressway Eastbound to I-95 Northbound.



Parks Master Plan

The Parks Master Plan (“the Plan”) is a planning document for the Parks & Recreation Department and offers many distinctive functions. First, the plan works to implement the City’s goal to preserve open space and promote preservation of natural resources. As specified in the City’s CDMP Recreation and Open Space Element in Policy 5.2.1 under Objective 5.2, *“the City shall develop a City-wide Parks and Recreation Master Plan that will provide master site planning for each park and categorize parks in terms of their development, infrastructure and amenities.”*

Second, the Plan evaluated the existing recreation facilities through best management practices and funding techniques. The City commits to monitoring on an annual basis the system needs, demands and development of public recreation sites and facilities and budgetary needs for improvements, repairs and maintenance.



In addition, it creates a framework for future development. The goal of the master plan was to create a consistent park system, thereby improving the overall quality of life for the City of Miami Gardens.

The Plan also serves as a guideline for future staffing requirements. As our facilities improve and recreation programs increase, so does the City’s need for qualified, trained personnel. Staff will be able to use this document as a model to structure its organizational chart and evaluate its current staffing.

Lastly, the adoption of a master planning document has provided the foundation for standardized, consistent development. The plan also specifies standardized equipment (i.e. benches, shelters, pavilions, bike racks, etc.). This allows the City's parks to become identifiable and distinctive from other municipal and county parks, while maintaining consistency amongst our own parks.

Capital Improvements

The improvements to Parks will include a complete re-design of grounds, facilities and amenities including the creation of quality infrastructure to sustain a proper park system for the next 20 years. It is necessary for the redevelopment of the park system for several reasons:

- ✓ Renovations to the parks will include compliance with the Americans with Disabilities Act, thereby producing accommodations to meet the needs of all visitors to the park;
- ✓ Improvement to the existing parks will allow the City to adequately plan for growth and increased use;
- ✓ Renovations to the parks encourage the use of recreation and open space, which promotes longevity, quality of life and sustainability of the environment;
- ✓ Creation of amenities that accommodate current and future use. Planning for the upgrade to the park system should allow for implementation of future innovative designs and latest trends in order to remain attractive to users and competitive with industry standards.
- ✓ Actively engage the City's youth, create a Science and Technology Center, and a Culinary and Hospitality Exploration Center.

The purpose of this document is to plan for future development, encourage standardized equipment and amenities, and establish consistent aesthetics and prioritization of goals. As of 2020, the City's population is approximately 114,000 residents and growing. Planning for growth through the preservation of open space is an essential component of smart growth principles. Existing communities with established infrastructure should encourage the protection of natural resources in order to prevent a burden to the current system.



Additionally, the master plan will offer uniformed park standards. It will address management's assessment of specific departments (parks, recreation, and administration) as it specifically relates to current challenges and future opportunities in maintenance, programming, staffing, and facility operations. Separately, it will address planned capital improvements including re-design of park layouts, Crime Prevention Through Environmental Design (CPTED), and ADA accessibility. By identifying potential gaps in service(s), a model of best practices

will be formulated in order to foster quality assurance in all parks.

The master plan also serves as the point of reference document, expressing the City's intent to maximize its parks system and thereby serving as the certified planning document for purposes of grant applications. In April 2014, voters in the City of Miami Gardens approved the issuance of \$60 million in general obligation proceeds to assist in bringing the vision outlined above to fruition.

Council approved the Bond Implementation Plan in December 2015. Details regarding the progress of all GOB projects can be found in the Capital Improvement Projects section of the document.



Capital Improvement Program

The City of Miami Gardens, Florida

CITY OF MIAMI GARDENS CAPITAL IMPROVEMENT PROGRAM OVERVIEW

History of CIP

Because Miami Gardens was only incorporated in 2003, the City's first Capital Improvement Program began in FY 2007. In order to prepare for such a program, in FY 04-05 the City Manager proposed, and the City Council approved, the establishment of a separate budgetary fund called The Capital Project Fund. This fund initially received its revenue from a dedicated .1840 mill revenue stream (\$500,000). No expenditures were planned from these funds for FY 04-05 or FY 05-06 in order to utilize the monies as a back-up emergency reserve and to assist in cash-flow. Programming for these monies, as well as potential grants and other resources begin with the FY 06-07 budget.

In late FY-05, the City issued its first capital bond issue, a \$7.5 million, 20 year bond, designed to provide funding to purchase land for a future City Hall and a future Public Works complex. In FY-07, the City issued an additional \$14.4 million for a new Police Headquarters as well as other capital acquisitions. In FY-11 the City issued a \$55,000,000 Certificate of Participation for the construction of the City Hall. Some of the City's funding in the Capital Project Fund has come from grants especially those projects related to median improvements, bridges or road improvements. These grants were all on a reimbursement basis. In FY-14 the City issued a \$60 Million General Obligation Bond for Parks and recreation facilities improvements and purchase of crime prevention equipment. In FY-19 the City refinanced the remaining balance (\$6.9 million) on the FY-07 \$14.4 million issuance to a taxable refunding revenue bond with PNC Bank. In FY-20 the City refinanced a \$50 million of the \$60 Million General Obligation Bond issued in FY-14. The refinancing allowed the City to realize overall savings of approximately \$4.9 million which allowed the debt service millage to be further reduced beyond the savings achieved from the growth in taxable value.

What is a Capital Project?

Capital projects are major fixed assets or infrastructure with long-term value, such as buildings, roads, bridges and parks. Proposed project requests may originate from staff, City Council and/or citizens. A key feature of a capital project is that funds budgeted for specific projects remain allocated until project completion.

Project budgets are reviewed annually; and, if needed, funding may be adjusted. Projects may be funded by current revenues, grants or by debt financing, depending upon the availability of funds, the nature of the project.

What is a Capital Improvement Program (CIP)?

The City's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the City's infrastructure needs (via a list of capital projects) for a five-year time frame. Only the first year of a CIP is required to be balanced; for the remaining four years, potential funding sources have been identified that in future years could be used to help balance the CIP. Utilization of these sources cannot be initiated without formal Council approval as part of the budget process. Based on such approval, the five-year CIP should be balanced in future years.

The program consists of projects that generally comply with all or a combination of the following criteria: project costs \$5000 or more (minimum threshold); project meets a health and safety standard qualifying it for funding consideration; project enhances a department's productivity. The CIP is updated on an annual basis during budget formulation time.

Capital Improvement Costs

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages. Departments estimate project costs but consider operating impacts as well, including startup and recurring costs. The start-up costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility. Both start-up and recurring cost details are broken down by project and submitted with the proposed capital project list to the City Council for review and consideration. In this manner, the decision makers can readily recognize the "true" costs of a potential CIP project, and the funding impact once a project is completed and becomes "on-line." The operating cost estimates provide information which is then useful in preparing the City's operating budget.

Capital Improvement Program Process

The Capital Improvement Program process begins during the second quarter of each fiscal year with a Capital Improvement Program meeting attended by all City departments. Instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated.

In July, City Council may hold a CIP workshop where department managers, Council Members and City residents identify initial proposed revisions to the CIP. Typically, there are not sufficient funds to provide for all of the projects that are identified. These preliminary lists are then reviewed to determine if the projects meet the requirements of the Comprehensive Plan. Once this review is completed, the revised project lists are reviewed by the City Manager and a "balanced CIP" is prepared. It is presented to the City Council along with the preliminary budget in July.

After receiving direction from the Council and implementing any resulting changes, the CIP is approved by the City Council in September. In balancing the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must be revised to reduce costs, postponed to a future time period or eliminated from the program. Alternative financing, such as long-term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August and adopted at the public hearings held in September of each year.

The overall CIP with its five-year time-frame gives a fair indication of the foreseeable infrastructure needs of the City. The CIP helps to structure this decision-making by reviewing both capital project requests as well as the operational impact from the implementation of the program.

The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and sometimes from year to year. Any amendments must be approved by the City Council. Monitoring of the CIP being the responsibility of the City Manager through the City's engineering division and the Capital Projects Department

Summary of FY 21-22 Capital Improvements Program

The FY 21-22 Capital Projects Fund is adopted at \$7,547,287. \$1,628,696 is for operating purposes, while the \$5,918,591 Interfund transfer is mostly for debt service. The amount in the Capital Projects Fund approved by Council in the Budget Process is different than the schedule for the Five Year Capital Improvement Plan. The Five Year Capital Improvement Plan includes remaining proceeds from the \$60 million General Obligation Bond issued in July 2014 and funding available from the County General Obligation Bond as well as the final stage of the City Hall/Police Headquarter project for the installation of the photovoltaic panels. These proceeds are automatically carried from previous fiscal year. The Five Year Capital Improvement Plan located on the following page will provide better idea of what capital project activities the City will incur and where the funding source are derived from.

CAPITAL IMPROVEMENT PLAN

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transportation Fund: CITT	\$5,580,000	\$2,357,000	\$2,357,000	\$2,650,000	\$1,450,000
Stormwater Fees	\$4,275,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
**City's General Obligation Bond	\$27,862,344	\$21,889,561	\$1,053,348	\$0	\$0
Grant: County QNIP	\$77,897	\$0	\$0	\$0	\$0
Grant: County G.O. Bond	\$2,464,122	\$0	\$0	\$0	\$0
Community Development Block Grant	\$700,000	\$0	\$0	\$0	\$0
Total Revenues	\$40,959,363	\$25,596,561	\$4,760,348	\$4,000,000	\$2,800,000

**Funding sources for Capital Projects carry over from year to year. Balances above reflect both anticipated revenue and the use of available fund balance.*

*** In FY 2021, amount reflects total bond proceeds allocated to projects and unallocated interest income.*

CAPITAL IMPROVEMENT PLAN

	Actuals through FY 2021	GOB Balance FY 2022 Allocation	*Estimated Total Project Cost
General Obligation Bond Projects			
A.J. King – Anticipated Completion 2024	\$45,890	\$840,661	\$886,551
Andover Park – Anticipated Completion 2022	\$103,992	\$1,078,304	\$1,230,000
Senior Family Center – Completed 2021	\$10,760,407	\$141,791	\$10,902,198
Bennett M. Lifter Park – Anticipated Completion 2022	\$388,893	\$803,312	\$2,000,000
Betty T. Ferguson – Ph 1 Completed 2020, Ph 2 Anticipated 2023	\$4,367,859	\$573,756	\$4,941,615
Brentwood Pool – Anticipated Completion 2024	\$28,796	\$741,790	\$1,149,901
Buccaneer Park – Completed 2019	\$3,956,974	\$0	\$3,956,974
Bunche Park – Completed 2021	\$7,290,405	\$0	\$7,290,405
Bunche Pool -- Completed 2018	\$2,617,002	\$0	\$2,617,002
Real Time Crime Center (Completed) & ShotSpotter	\$3,594,084	\$123,148	\$5,062,817
Public Wi-Fi – Completion 2020	\$40,001	\$0	\$40,001
Culinary Arts Institute – Anticipated Completion 2024	\$131,533	\$3,417,538	\$3,549,071
Cloverleaf Park – Anticipated Completion 2022	\$515,100	\$1,735,367	\$2,250,467
Lester P. Brown Park – Anticipated Completion 2022	\$120,067	\$1,378,344	\$4,500,000
Miami Carol City Park – Anticipated Completion 2023	\$17,807	\$2,779,802	\$2,974,668
Myrtle Grove Park – Anticipated Completion 2024	\$22,215	\$4,767,339	\$5,171,348
North Dade Optimist – Completed 2019	\$137,244	\$0	\$137,244
Norwood Park & Pool – Completed 2019	\$2,330,738	\$0	\$2,330,738
Risco Park STEM & AV Center – Anticipated Completion 2023	\$1,013,763	\$5,822,879	\$13,500,000
Rolling Oaks Park – Anticipated Completion 2022	\$302,375	\$5,873,571	\$11,500,000
Scott Park – Anticipated Completion 2023	\$33,544	\$1,051,802	\$5,900,000
West Miami Gardens (Completed)	\$96,715	\$0	\$96,715
Body Cameras (Completed)	\$283,200	\$0	\$283,200
Showmobile (Completed)	\$212,254	\$0	\$212,254

**Other Capital Projects	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Westside-Blueway Trail from NW 191 St to BTF	\$100,000	\$0	\$0	\$0	\$0
Sidewalk Milling/Resurfacing NW 27 Ave - 37 Ave	\$130,000	\$0	\$0	\$0	\$0
Sidewalk Milling/Resurfacing NW 191 St to 199 St	\$700,000	\$0	\$0	\$0	\$0
Sidewalk Milling/Resurfacing NW 199 - 202 Street	\$1,200,000	\$0	\$0	\$0	\$0
Sidewalk Milling/Resurfacing NW 167-155 Terrace	\$0	\$907,000	\$907,000	\$0	\$0
Sidewalk Milling/Resurfacing NW 3-15 Ave	\$0	\$0	\$0	\$1,200,000	\$0
NW 183 to 191 St - Road and Sidewalk Project	\$1,500,000	\$0	\$0	\$0	\$0
Vista Verde Phase III Project	\$1,701,380		\$0	\$0	
Misc Road Resurfacing Project per Road Assessment	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Pavement Preservation Projection	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Sidewalk Stand Alone Project	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Installation of Road Traffic Calming Devices	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Stormwater Treatment Swale Projects	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Leslie Estates Road & Drainage Improvements	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000
NW 34 Ave and NW 151 Ter Area Road & Drainage Project	\$800,000	\$0	\$0	\$0	\$0
NW 187 Street-NW 199 Street Road & Drainage Project	\$1,200,000	\$0	\$0	\$0	\$0
Alleyway Drainage Improvement Project	\$300,000	\$0	\$0	\$0	\$0
NW 165 Street Drainage Improvement Project	\$25,000	\$0	\$0	\$0	\$0
NW 187 Street Drainage Improvement Project	\$175,000	\$0	\$0	\$0	\$0
NW 195 Terrace Drainage Improvement Project	\$25,000	\$0	\$0	\$0	\$0
NW 202 Terrace Road Drainage Improvement Project	\$750,000	\$0	\$0	\$0	\$0
NW 203 Street Drainage Improvement Project	\$50,000	\$0	\$0	\$0	\$0
NW 213 Street Drainage Improvement Project	\$100,000	\$0	\$0	\$0	\$0

Notes:

*Includes funding from GOB, Impact Fees, QNIP, State Grant, and others

**Other Capital Projects funded through CITT, Stormwater Fees

IMPACT OF CAPITAL PROJECTS ON THE OPERATING BUDGET

As indicated above, it is not only important to understand the full costs of constructing a capital improvement (planning, design, financing, bidding and construction), but it is important to understand that all Capital Improvements will have a resulting effect on the City's operating budget, positive or negative. The analysis below looks at the projects listed above and tries to predict the impact on the operating budget of the City in future years. This information assisted in the preparation of the FY 21-22 budget and will be useful for subsequent budgets by providing a more complete picture of the cost of a particular capital project.

Capital projects are an important part of what we do in local government. They often make the difference in defining a community's identity, and in delivering efficient and responsive service to our residents. Because of the inherent significant costs involved in capital improvements, it is important to look at not only those immediate development costs such as planning, design and construction, but to understand how the capital improvement will affect the city's operating budget once completed.

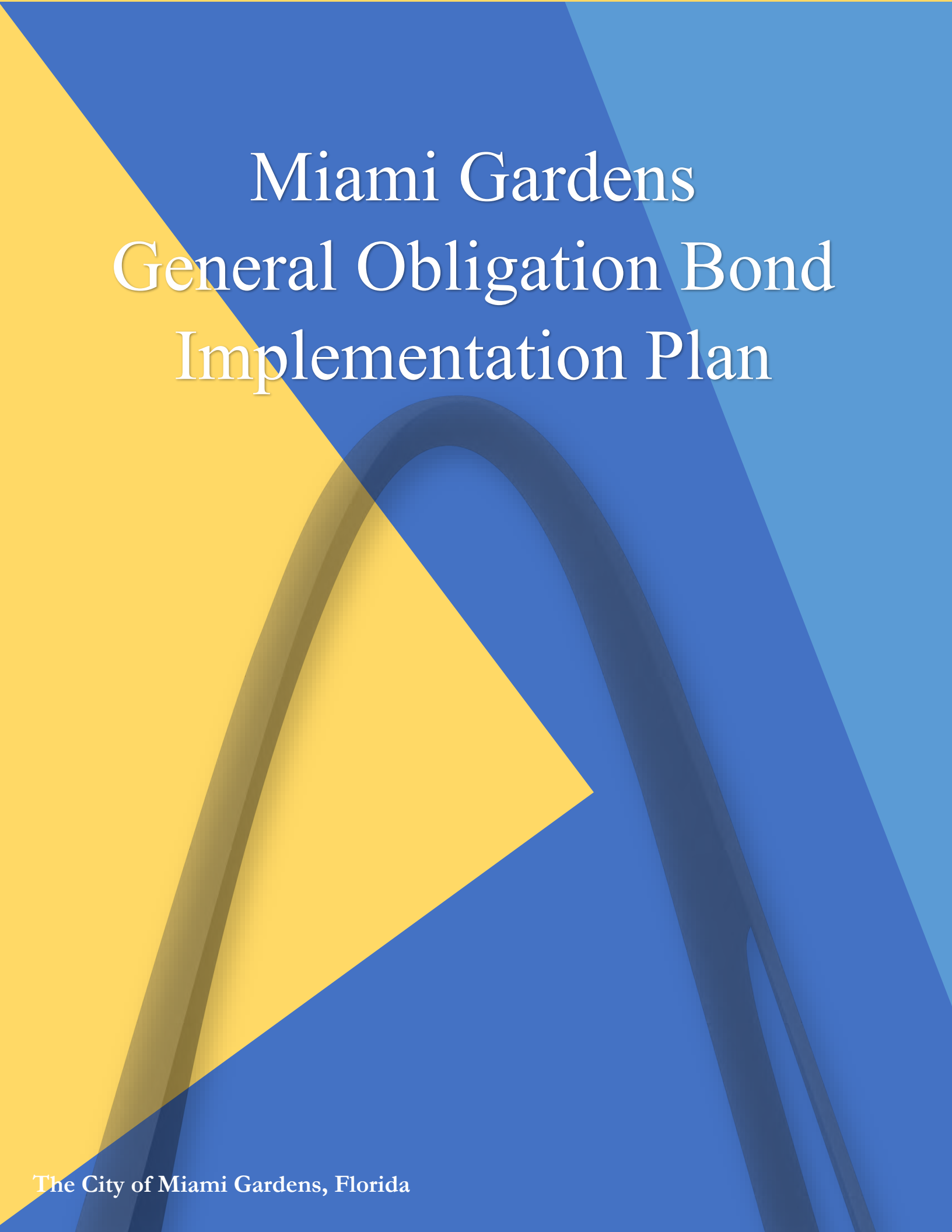
For the purposes of this budget, a capital improvement is any project that costs in excess of \$5000 and has an expected life of at least 10 years. This may be a single item, such as a recreation center, or may be a "project" such as the "ADA" sidewalk project. While repairs for routine maintenance are not generally considered "capital" projects, certain maintenance operations, because of their scope or sheer cost, may be classified as capital projects.

Capital projects will have an effect on the City's operating budgets. This effect may be to save money, or it may require an increase in operating funding. The table below provides estimates by staff of fiscal operating impact when the projects are completed. Some of these costs may be offset by revenues, however, currently staff is still developing the programs for the new or renovated facilities and is unable to perform a projection of revenue yet:

SUMMARY BY FISCAL YEAR IMPACT OF CAPITAL PROJECTS ON THE OPERATING BUDGET					
DEPARTMENT	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Police Department	\$256,050	\$261,170	\$266,394	\$271,722	\$277,156
Recreation Department	\$1,280,799	\$1,559,720	\$1,902,858	\$2,321,487	\$2,832,214
Total Impact: General Fund	\$1,536,849	\$1,820,890	\$2,169,252	\$2,593,209	\$3,109,371

IMPACT OF CAPITAL PROJECTS ON THE OPERATING BUDGET: PARK DETAILS

PROJECT	CAPITAL COST	OPERATING COST IMPACT	NOTES
A.J. King	\$906,100	\$12,000	Utility expenses
Andover Park	\$765,512	\$4,000	Maintenance and utility costs
Bennett M. Lifter Park	\$1,050,229	\$1,200	Utility expenses, playground and general maintenance repairs
Brentwood Pool	\$1,182,163	\$3,000	Pool will be demolished and pavilion and picnic tables will be installed, utility costs and trash pickup will be required
Bunche Park	\$6,633,715	\$175,100	A multipurpose gymnasium will be constructed to house the alternative sports center which will include a running track. Additional personnel of an Assistant Community Center Manager, 1 recreation supervisor II, 1 recreation aide I, 1 recreation aide II, 6 part-time recreation aides, 2 part-time janitorial workers and 2 fitness trainers will be required. Operating cost will include utilities, building maintenance, gym equipment maintenance, field maintenance, and ongoing repairs.
Cloverleaf Park	\$794,926	\$57,110	1 recreation supervisor and 4 part-time recreation aides will be required
Culinary Arts Institute	\$3,863,420	\$144,870	1 information officers, 1 recreation supervisor and 3 part-time recreation aides will be required to operate and maintain this facility. Operating costs include utilities, janitorial services and equipment maintenance
Lester P. Brown Park	\$1,799,513	\$2,400	Utility costs, field maintenance, ongoing repairs for playground, irrigation and fencing.
Miami Carol City Park	\$3,049,795	\$10,800	Additional utility is projected as lights will be installed in the walking trail
Myrtle Grove Park	\$5,527,064	\$176,840	Improvements will include constructing a gymnasium/field house to host AAU basketball events. 1 recreation supervisor II, 2 recreation aides and 3 part-time recreation aides, 2 janitorial workers and 2 fitness trainers will be required. Operating costs will include utility, building and equipment maintenance
North Dade Optimist	\$236,572	\$10,800	Maintenance and utility costs and part-time staff when required
Risco Park STEM & AV Center	\$7,041,720	\$111,425	A new building for Science, Technology, Engineering and Math (STEM) Center will be constructed. Additional staff will include part-time janitorial worker, part-time landscape crew worker, 1 recreation supervisor II and 3 part-time recreation aides
Rolling Oaks Park	\$7,071,419	\$47,665	6 part-time recreation aides and utility costs are included in the operating projection
Scott Park	\$1,881,049	\$3,000	Park improvement includes replacement of sports lighting for multipurpose field, baseball field and basketball courts. Project savings of 40% of electricity for high efficient lightings and eliminate the rental costs for sports lights during football season. Operating costs include utility, trash pickup and equipment maintenance
Senior Family Center	\$7,614,538	\$403,340	1 senior program coordinator, 2 full time recreation aides, 4 part time recreation aides, 2 part time janitorial workers and 1 part time landscape crew worker. Operating costs will include utilities and maintenance of the building.



Miami Gardens General Obligation Bond Implementation Plan

GENERAL OBLIGATION BOND IMPLEMENTATION PLAN

The following potential Capital Improvement Projects are recommended to be funded by the City of Miami Gardens General Obligation Bond (GOB). All projects are geared toward the City's Parks and also are inclusive of the Administration's recommendations regarding public safety improvements.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
A.J. Park	Remove wooden lighting poles and replace with steel poles for new Musco sports lighting and control system for the multipurpose field and the baseball field. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		
	Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.		
	Reconfigure the existing paved parking lot for easier access from the street and to be ADA compliant to include paved approaches from street.		
	Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install a new large pavilion with picnic tables, grills, domestic water and electricity.		
	Install a perimeter fence to improve security at the park.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Andover Park	Replace existing playground with a new playground with soft rubberized play surface and shade structure.		
	Resurface the existing basketball court and install new shade structure, backboards and rims.	New shade structure Replace basketball court with new basketball court and bleachers.	
	Replace the perimeter fencing and install temporary parking with pavers in the swale area.	Install temporary parking with pavers in the swale area	
	Install new landscaping and irrigation system in the park.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Bennet Lifter Park	Replace existing playground and swings with new playground with soft rubberized play surface and shade structure. Move the playground closer to the recreation building.		Replace existing playground and swings with new playground with soft rubberized play surface and shade structure. Move the playground closer to the recreation building.
	Resurface existing basketball court and install new backboards and rims.	Resurface existing basketball court. Replace existing basketball court with new basketball court.	
	Replace sports lighting for basketball court with new Musco lighting and control system, which will reduce the power consumption by 40% and provide web based control system.	Replace sports lighting with Musco lighting Replace sports lighting with new sports lighting.	
	Remove the existing tennis courts and replace with a larger pavilion with a grill, electricity and domestic water.		Remove the existing tennis courts.
	Evaluate the expansion of existing Recreation Building.	Evaluate the expansion of existing Recreation Building. Demolish the existing recreation and build a new recreation building with community room, office, and restroom.	Demolish existing recreation building.
	Remodel two existing public restrooms in the Recreation Building to be ADA compliant.	Remodel two existing public restrooms in the Recreation Building to be ADA compliant.	
	Install additional paved parking north of the existing building and adapt existing lot to be ADA compliant.		
	Repair driveway approaches to site as needed to interface with edge of street pavement.		
	Install new parking lot lighting which will be controlled by the Musco system.	Eliminated Musco Lights	
	Add parking with pavers in the swale area along the streets.	Add parking with pavers in the swale area along the streets.	
	Install new landscaping and irrigation system in the park and the paved parking lot.		
	Surround lift station with lush landscaping to improve park aesthetics.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Bennet Lifter Park (cont'd)	Install sidewalks to the lake shore and a chain link fence.	Install a chain link fence Install steel picket fence.	Install steel picket fence.
	Install a fishing dock at the edge of the lake.		
	Remove the existing small pavilion north of the building.		Remove the existing small pavilion north of the building.
	Renovate the existing pavilion south of the building and add grill, electricity and domestic water.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Betty T. Ferguson Recreation Center	Convert the north and south overflow parking areas into paved parking lots and include lighting and drainage.		
	Upgrade the existing football field area to potentially accommodate local high school football and other specialized events.		Upgrade the existing football field area to accommodate local high school football and other specialized events.
	Upgrade existing parking lot lighting.		Upgrade existing parking lot lighting.
	Reduce the area designated for the burrowing owl to add to the new north parking lot.		
	Extend the existing walking trail to the entire perimeter of the site and include lighting and distance marker signage.		Extend the existing walking trail to the entire perimeter of the site and include lighting and distance marker signage.
	Install ventilation fans in pool area.		
	Evaluate and replace as necessary ventilation systems and air conditioning throughout the facility.		
	Replace gymnasium flooring; renovate gymnasium and other interior areas.		Replace gymnasium flooring and renovate gymnasium.
	Install new landscaping and expand irrigation system adjacent to trail extension.		Install new landscaping and expand irrigation system adjacent to trail extension.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Brentwood Pool	Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.		Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.
	Install benches and trash receptacles near the basketball courts and the playground.		
	Resurface the existing parking lot and adapt it to be ADA compliant.		
	Renovate and resurface tennis courts.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Brentwood Pool (cont'd)	Demolish the existing pool and pool house that is no longer functional. Once completed, install a new pavilion with picnic tables, grill, electricity and domestic water. Add a small water play area adjacent to the pavilion.		
	Install a perimeter chain link fence to improve security at the park.		
	Replace gymnasium flooring; renovate gymnasium and other interior areas.		Replace gymnasium flooring and renovate gymnasium.
	Install new landscaping and expand irrigation system adjacent to trail extension.		Install new landscaping and expand irrigation system adjacent to trail extension.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
	Install new landscaping and irrigation system in the park.		
Buccaneer Park	After an analysis to determine the cost effectiveness, the existing Recreation Building will be remodeled or demolished and rebuilt.		After an analysis to determine the cost effectiveness, the existing Recreation Building will be demolished and rebuilt.
	Determine the feasibility of relocating/burying electrical cables underground.		Determine the feasibility of relocating/burying electrical cables underground.
	Relocate and replace existing playground with new playground with soft rubberized play surface and shade structure.		Relocate and replace existing playground with new playground with soft rubberized play surface and shade structure.
	Extend the existing walking trail. Add distance marker signage along walking trail.		Extend the existing walking trail. Add distance marker signage along walking trail.
	Create a zero-depth splash pad with perimeter benched seating at the location of the paved skating area. Construct a restroom and shower area near the splash pad area.		Create a zero-depth splash pad with perimeter benched seating at the location of the paved skating area. Construct a restroom and shower area near the splash pad area.
	Install estate fencing and plant shrubs and bushes around splash pad area.		Install estate fencing and plant shrubs and bushes around splash pad area.
	Construct a permanent entrance area near the splash pad.		Construct a permanent entrance area near the splash pad.
	Install two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.		Install two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.
	Resurface two existing basketball courts and install new backboards and rims.		Resurface two existing basketball courts and install new backboards and rims.
	Replace/Install sports lighting for tennis courts with new Musco lighting and controls.		Replace/Install sports lighting for tennis courts with new Musco lighting and controls.
	Resurface two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.		Resurface two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Buccaneer Park (cont'd)	Install additional paved parking at the location of the existing parking lot. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Install additional paved parking at the location of the existing parking lot. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Add temporary parking with pavers in the swale area along the streets.	Add temporary parking with pavers in the swale area along the streets.	
	Install a perimeter chain link fence to improve security at the park.		Install a perimeter chain link fence to improve security at the park.
	Install new landscaping and irrigation system in the park and the paved parking lots.		Install new landscaping and irrigation system in the park and the paved parking lots.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Bunche Park	Demolish the existing 40 year old recreation building. Build a new Multipurpose Gymnasium to house the City of Miami Gardens Alternative Sports Complex. The building will contain a running track on a second level above a weight room, workout room and locker rooms. The center will feature boxing, martial arts, dance and gymnastics.		Demolish the existing 40 year old recreation building. Build a new Multipurpose Gymnasium to house the City of Miami Gardens Alternative Sports Complex. The building will contain a running track on a second level above a weight room, workout room and locker rooms. The center will feature boxing, martial arts, dance and gymnastics.
	Remove two of the four existing basketball courts to make room for new parking lot.		Remove two of the four existing basketball courts to make room for new parking lot.
	Resurface two of the existing basketball courts.		Resurface two of the existing basketball courts.
	Replace existing playground with a new playground with soft rubberized play surface and shade structure.		Replace existing playground with a new playground with soft rubberized play surface and shade structure.
	Replace existing sod sports field with a new artificial turf sports field.		Replace existing sod sports field with a new artificial turf sports field.
	Replace the sports lighting for the football field and the basketball courts with new Musco lighting and control system on the existing concrete poles. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		Replace the sports lighting for the football field and the basketball courts with new Musco lighting and control system on the existing concrete poles. The replacement will reduce the power consumption by 40% and provide web based controls for the system.
	Install bleachers with permanent shade structures for the football field.		Install bleachers with permanent shade structures for the football field.
	Repair the temporary parking in the swale area along the perimeter streets.	Repair the temporary parking in the swale area along the perimeter streets.	

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Bunche Park (cont'd)	Renovate and add to the existing parking lot and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Renovate and add to the existing parking lot and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence.	Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence.	Replace the broken perimeter fencing on the south side of the park with a 6-foot metal picket fence.
	Install estate fencing along the north, east, and west perimeter of the park.	Replace the broken perimeter fencing on the south side of the park with metal picket fence	Install estate fencing along the north, east, and west perimeter of the park.
	Install new landscaping and irrigation system in the park and the paved parking lots.		Install new landscaping and irrigation system in the park and the paved parking lots.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Bunche Pool	Demolish and reconstruct the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.		Demolish and reconstruct the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.
	Repair and replace existing pool pumps, piping, filters and equipment.		Repair and replace existing pool pumps, piping, filters and equipment.
	Renovate and add to the existing parking lot and adapt existing lot to be ADA compliant. Install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Renovate and add to the existing parking lot and adapt existing lot to be ADA compliant. Install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Install new water fountain(s).		Install new water fountain(s).
	Install a perimeter fence around the site.		Install a perimeter fence around the site.
	Extend sidewalk width to be ADA compliant.		Extend sidewalk width to be ADA compliant.
	Install new landscaping and irrigation system for the paved parking lot.		Install new landscaping and irrigation system for the paved parking lot.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Cloverleaf Park	Replace the existing playground with a new playground with soft rubberized play surface and shade structure.		
	Expand and resurface the existing half basketball court and install new backboards and rims.	Expand and resurface the existing half basketball Replace basketball court with new court.	
	Install security lighting and controls for the basketball court.		
	Determine the feasibility of relocating/burying electrical cables underground.		Determine the feasibility of relocating/burying electrical cables underground.
	Renovate the existing building and make it ADA compliant. Assess removing or relocating the east exit door.	Renovate the existing building and make it ADA compliant. Assess removing or relocating the east exit door. Demolish existing building and construct a new recreation building.	Demolish existing recreation building.
	Add temporary parking with pavers in the swale area along the street.	Add temporary parking with pavers in the swale area along the street.	
	Install a perimeter fence to improve security at the park.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Lester Brown Park (Brentwood Park)	Add a second zone for the existing playground with a soft rubberized play surface and shade structure.	Add a second zone for the existing playground with a soft rubberized play surface and shade structure. Replace existing playground with new play structure, rubberized surface, and shade structure.	Replace existing playground with new play structure, rubberized surface, and shade structure.
	Remove the existing natural turf sports field and irrigation system underneath.		Remove the existing natural turf sports field and irrigation system underneath.
	Install an artificial turf sports field. Reuse the existing Musco lighting system.		Install an artificial turf sports field. Reuse the existing Musco lighting system.
	Install a scoreboard.		
	Install bleachers with permanent shade structures on both sides of the field.		Install bleachers with permanent shade structures on both sides of the field.
	Re-sod the existing practice field.		
		Demolish the existing recreation building and build a new recreation building.	
	Expand the existing parking lot to the south and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Lester Brown Park (Brentwood Park) (cont'd)	Expand existing walking trail with lighting around the perimeter of the park. Add distance marker signage along walking trail.		
	Install exercise station with shade structure area funded by CMG and Miami Dolphins.		Install exercise station with shade structure area funded by CMG and Miami Dolphins.
	Install estate fencing at the entrance to the park and install new 6-foot vinyl covered chain link fence around the remaining perimeter.		
	Install new landscaping and irrigation system in the park and the paved parking lot.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Miami Carol City Park	Renovate restroom building.		
	Resurface the four existing basketball courts and install new backboards and rims. Install a shade structure.		
	Remove sod from the existing game football field on the south of the park and install an artificial turf sports field.		
	Extend the existing Musco sports lighting system to light the practice football field.		
	Install a scoreboard.		
	Recondition baseball field and replace backstop and dugout fencing.		
	Install lighting and distance marker signage along the existing walking trail.		
	Install bleachers with permanent shade structure for the football field.		
	Replace the existing wood pavilion with a new pavilion with picnic tables, grills, domestic water and electricity.		
	Install a new large pavilion with picnic tables, grills, domestic water and electricity.		
	Add temporary parking with pavers in the swale area along 187th Street.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Miami Carol City Park (cont'd)	Install additional paved parking north of the recreation building and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install a perimeter chain link fence to improve security at the park. Install estate fencing at the entrance to the park.		
	Replace the existing irrigation system for the entire park.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Myrtle Grove Park	Renovate the existing recreation building.		
	Evaluate rebuilding pool based on the physical condition of the existing pool, pool house and all of the pool equipment.		Evaluate rebuilding pool based on the physical condition of the existing pool, pool house and all of the pool equipment.
	Replace the playground with a new playground with soft rubberized play surface and shade structure.		Replace the playground with a new playground with soft rubberized play surface and shade structure.
	Replace two existing tennis courts with two new basketball courts.		
	Demolish existing basketball courts.		
	Install additional paved parking to the existing lot and adapt the lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Pending relocation of the existing Parks and Recreation maintenance facility, construct a state-of-the-art gymnasium/field house to host Amateur Athletic Union (AAU) basketball events and other high-profile indoor athletic events.		
	Install a perimeter fence to improve security at the park.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
North Dade Optimist Park	Install a scoreboard for the newly completed football field.		Install a scoreboard for the newly completed football field.
	Install bleachers on the north side of the football field and add permanent shade structure.		Install bleachers on the north side of the football field and add permanent shade structure.
	Remove existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.		Remove existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.
	Extend chain link fence to areas where backstop/dugout fencing was removed.		Extend chain link fence to areas where backstop/dugout fencing was removed.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Norwood Park	Replace the playground with a new playground with soft rubberized play surface and shade structure.		Replace the playground with a new playground with soft rubberized play surface and shade structure.
	Demolish the existing 40 year old recreation building. Construct a new larger Recreation Building to support the afterschool and summer camp programs.		Demolish the existing 40 year old recreation building. Construct a new larger Recreation Building to support the afterschool and summer camp programs.
	Install a perimeter fence to improve security at the park.		Install a perimeter fence to improve security at the park.
	Install new landscaping and irrigation system in the park.		Install new landscaping and irrigation system in the park.
	Resurface and reconfigure the existing parking lot that is shared with Norwood Pool. The new configuration shall be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Resurface and reconfigure the existing parking lot that is shared with Norwood Pool. The new configuration shall be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Norwood Pool	Inspect and report on the existing poolhouse, pool and pool equipment to determine extent of renovation and replacement.		Inspect and report on the existing poolhouse, pool and pool equipment to determine extent of renovation and replacement.
	Sand-blast and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.		Sand-blast and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.
	Repair and replace existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.		Repair and replace existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.
	Renovate the existing Poolhouse and make it ADA compliant.		Renovate the existing Poolhouse and make it ADA compliant.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Risco Park	Design and construct a new building for the City's Science, Technology, Engineering and Math (STEM) Center. The STEM Center will include Science Labs, Computer Labs, and other equipment to promote the development of youth through science and technology innovations.		
	Design and construct a connecting building for the Audio Visual and Performing Arts Center. The Center will have music production and recording studios, television studios, and a presentation room.		
	Construct a parking lot that is ADA compliant.		
	Remove and/or reposition existing lighting poles.		
	Install a new lighting system for the parking lot for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install perimeter fencing around the site.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Rolling Oaks Park The recently completed Rolling Oaks Pedestrian Trail offers a ¾ mile loop of newly paved pathways ideal for walking, jogging and biking and features exercise stations, lighting and benches along the way. The additional work will consist of the following:	Install a new entrance on NW 183rd Street and NW 14th Avenue with an estate fence and gate on the east and west side of the entrance. Install estate fencing around the perimeter of the park.		
	Install new permanent parking lot on the south side of the park near the main entrance and add additional spaces in the existing permanent parking lot on north side of the park.		
	Develop multipurpose sports field with artificial turf.	Develop multipurpose sports field with artificial turf.	
		Develop multipurpose sports field with natural turf.	
	Install bleachers with permanent shade structures.	Install bleachers with permanent shade structures.	
	Install a scoreboard.	Install a scoreboard.	
	Install Musco sports lighting system to light the multipurpose field.	Install Musco sports lighting system to light the multipurpose field.	
	Construct a new recreation building and remove the trailer being used as a temporary recreation building.		
	Install several new pavilions of varied sizes with picnic tables, grills, domestic water and electricity along the walking trail.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Rolling Oaks Park (cont'd)	Expand the existing walking trail with additional distance marker signage.		
	Purchase and install picnic tables and grills throughout the park.		
	Replace existing playground and swings and install two (2) new playgrounds with a soft rubberized play surface and shade structure (one on the north and south side of the park).		
	Install other family park amenities as acreage allows.		
	Repair and recoat four existing basketball courts.	Repair and recoat four existing basketball courts. Build new basketball courts and tennis courts.	
	Remodel existing public restrooms to be ADA compliant.	Remodel existing public restrooms to be ADA compliant. Demolish existing restroom building and build new restroom building.	
	Install new landscaping and irrigation system in the park and paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Scott Park	Expand existing Rec building.		
	Demolish existing Teen building.		
	Replace the playground with a new playground with soft rubberized play surface and shade structure.		
	Resurface two existing basketball courts and install new backboards and rims.		
	Remove the existing wood rail fencing around the perimeter of the park and install a 6-foot vinyl covered chain link fence.		
	Renovate the existing multipurpose field with new sod.		
	Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.		
	Replace the existing irrigation system for the entire park.		
	Replace the sports lighting for the multipurpose field, baseball field and basketball courts with new Musco lighting and control system. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		
	Add temporary parking with pavers in the swale area along three of the perimeter streets, (176th Street, 15th Court & 179th Street).		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Scott Park (cont'd)	Resurface parking lot.		
	Expand sidewalk around perimeter of the site.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Senior Family Center	Demolish the existing 40 year old one story building.		Demolish the existing 40 year old one story building.
	Design and construct a new building to be used as the City's Senior Family Center. The Center will include meeting rooms, a dining room and kitchen, classrooms, workout rooms, dance studio, locker rooms, indoor track and a pool.	Indoor track and pool. Outdoor patio and recreation area	Design and construct a new building to be used as the City's Senior Family Center. The Center will include meeting rooms, a dining room and kitchen, classrooms, workout rooms, dance studio, locker rooms, and outdoor patio and recreation area.
	Construct a walking trail with distance marker signage.		Construct a walking trail with distance marker signage.
	Install estate fencing along the perimeter to improve security at the site.		Install estate fencing along the perimeter to improve security at the site.
	Replace the existing parking lot with a larger parking lot that is ADA compliant. Install a new lighting system for the lot.		Replace the existing parking lot with a larger parking lot that is ADA compliant. Install a new lighting system for the lot.
	Install new landscaping and irrigation system on the site and the paved parking lot.		Install new landscaping and irrigation system on the site and the paved parking lot.
	Develop a botanical garden.		Develop a botanical garden.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Culinary Arts and Hospitality Institute	Design and construct a new building behind City Hall to house Culinary Arts and Hospitality Institute featuring a multipurpose banquet facility.		
Mobile Stage/Show-mobiles	A large and medium size mobile staging system is ideal for outdoor events, performances and speaking engagements. Sound and lighting equipment will complement each show-mobile. The Show-mobiles shall be wheelchair accessible.		A large and medium size mobile staging system is ideal for outdoor events, performances and speaking engagements. Sound and lighting equipment will complement each show-mobile. The Show-mobiles shall be wheelchair accessible.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Automatic License Plate Recognition Systems (ALPRS)	These systems come in mobile configurations, and are installed in marked or unmarked police vehicles as portable or fixed systems. These systems can alert officers on patrol, as well as the communications center, of individuals who are traveling through the municipality in vehicles that are either stolen and can be used to facilitate the tracking of individuals who may have recently committed crimes. In addition to this function, the system's back office application can be used to store and search vehicle license plate information for investigative purposes.		
Mobile Command Center Technological Upgrade	The existing Mobile Command Center is an important tool for on scene command and control at crime scenes and at natural and man-made disaster situations. The current vehicle has inadequate technology and communications equipment, and is in need of technological upgrades and retrofit, to be able to fully function as a standalone command and communications center.		
Real Time Crime Center	Real Time Crime Centers (RTCC) are a centralized technology center that gives field officers and detectives instant information to help identify patterns and stop emerging crime. They also provide relevant information to improve officer situational awareness, and actionable intelligence to make the City of Miami Gardens safer. Though tech tools such as Video Surveillance Cameras and ALPRS, etc. are valuable; without a RTCC to bring together the terabytes of data that are produced by the technology components, their effectiveness is diminished.		Real Time Crime Centers (RTCC) are a centralized technology center that gives field officers and detectives instant information to help identify patterns and stop emerging crime. They also provide relevant information to improve officer situational awareness, and actionable intelligence to make the City of Miami Gardens safer. Though tech tools such as Video Surveillance Cameras and ALPRS, etc. are valuable; without a RTCC to bring together the terabytes of data that are produced by the technology components, their effectiveness is diminished.



Budget Related Charts, Graphs & Tables

BUDGET RELATED CHARTS, GRAPHS & TABLES

FISCAL YEAR 2022

This section provides the user selected charts and graphs that supplement the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

All Fund Expenditures for FY 2022

<p align="center">Budget Summary City of Miami Gardens - Fiscal Year 2021-2022 THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MIAMI GARDENS ARE 4.7% MORE THAN LAST YEAR'S TOTAL EXPENDITURES.</p>												
General Fund : 6.9363 Voted Debt: 0.7284												
	General Fund	Capital Projects Fund	Special Revenue Fund	Debt Service Fund	Stormwater Fund	Transportation Fund	CDBG Fund	S.H.I.P. Fund	Impact Fee Funds	Special Taxing District Fund	Development Services Fund	Total All Funds
ESTIMATED REVENUES												
Taxes:	Millage Per \$1000											
Ad valorem Taxes: 6.9363	38,462,746	-	-	-	-	-	-	-	-	-	-	38,462,746
Ad Valorem Taxes: 0.7284 (voted debt)	-	-	-	3,960,268	-	-	-	-	-	-	-	3,960,268
Fuel Taxes	-	-	-	-	-	2,132,724	-	-	-	-	-	2,132,724
Franchise Fees	4,935,000	-	-	-	-	-	-	-	-	-	-	4,935,000
Intergovernmental Revenue	13,035,179	-	-	-	-	5,525,501	-	-	-	-	-	18,560,680
Utility Taxes	10,810,861	-	-	-	-	-	-	-	-	-	-	10,810,861
Fines and Forfeitures	4,183,595	-	-	-	-	2,800	-	-	-	-	-	4,186,395
Licenses, Permits & Fees	2,780,500	-	-	-	5,552,990	202,000	-	-	-	-	2,385,832	10,921,322
Charges for Services	7,677,347	-	-	-	35,000	30,000	-	-	-	739,160	358,978	8,840,485
Grants & Loans	64,971	-	1,099,978	-	-	-	1,111,210	479,887	-	-	-	2,766,046
Miscellaneous	3,121,647	925,034	-	-	25,000	64,900	-	-	-	-	11,759	4,148,340
Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES	85,071,846	\$925,034	\$1,099,978	3,960,268	\$5,612,990	\$7,957,925	\$1,111,210	\$479,887	\$0	\$739,160	\$2,766,569	109,714,867
Transfers In	1,696,668	6,622,253	-	7,286,065	-	221,741	-	-	-	-	-	15,826,727
Fund Balances/Reserves/Net Assets	-	-	-	-	2,098,323	3,630,162	-	-	4,687,984	-	1,223,926	11,640,395
TOTAL REVENUES, TRANSFERS & BALANCES	86,768,514	7,547,287	1,099,978	11,246,333	7,711,313	11,809,828	1,111,210	479,887	4,687,984	739,160	3,980,495	137,181,989
EXPENDITURES												
General Government	26,354,143	628,696	-	-	-	-	-	-	-	-	3,313,367	30,296,206
Public Safety	42,352,014	-	-	-	-	-	-	-	-	-	-	42,352,014
Physical Environment	-	-	-	-	6,633,747	-	-	-	-	-	-	6,633,747
Transportation	-	-	-	-	-	10,614,328	-	-	-	739,160	-	11,353,488
Parks & Recreation	9,634,705	-	407,390	-	-	-	-	-	-	-	-	10,042,095
Social Services	-	-	692,588	-	-	-	1,111,210	-	-	-	-	1,803,798
Housing	-	-	-	-	-	-	-	479,887	-	-	-	479,887
Debt Services	-	-	-	11,246,333	632,331	-	-	-	-	-	-	11,878,664
TOTAL EXPENDITURES	78,340,862	\$628,696	\$1,099,978	\$11,246,333	\$7,266,078	\$10,614,328	\$1,111,210	\$479,887	\$0	\$739,160	\$3,313,367	114,839,899
Transfers Out	8,427,652	5,918,591	-	-	445,235	1,195,500	-	-	-	-	667,128	16,654,106
Fund Balances/Reserves/Net Assets	-	1,000,000	-	-	-	-	-	-	4,687,984	-	-	5,687,984
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	86,768,514	\$7,547,287	\$1,099,978	\$11,246,333	\$7,711,313	\$11,809,828	\$1,111,210	\$479,887	\$4,687,984	\$739,160	\$3,980,495	137,181,989
The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.												

GENERAL FUND BUDGET AND FIVE-YEAR PRO FORMA FOR FISCAL YEAR 2022

FY 2021-2026 Estimated Annual Budget General Fund						
Revenues	FY 2021 YE Estimate	FY 2022 Budget	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Ad Valorem	\$ 34,922,038	\$ 38,462,746	\$ 38,462,746	\$ 41,102,638	\$ 43,927,323	\$ 45,616,916
Utility Taxes	\$ 10,602,354	\$ 10,810,861	\$ 10,810,861	\$ 10,985,361	\$ 11,163,351	\$ 11,344,901
Franchise Fee	\$ 4,742,741	\$ 4,935,000	\$ 4,935,000	\$ 4,967,000	\$ 5,064,640	\$ 5,164,233
License, Permits & Fees	\$ 2,642,172	\$ 2,780,500	\$ 2,780,500	\$ 2,827,750	\$ 2,875,873	\$ 2,912,643
Intergovernmental Revenues	\$ 10,056,243	\$ 13,100,150	\$ 13,100,150	\$ 13,610,434	\$ 13,625,923	\$ 13,896,722
Charges for Services	\$ 3,632,258	\$ 7,677,347	\$ 7,677,347	\$ 7,228,947	\$ 7,294,833	\$ 7,362,031
Fines & Forfeitures	\$ 4,601,424	\$ 4,183,595	\$ 4,183,595	\$ 4,452,008	\$ 4,522,989	\$ 4,596,710
Miscellaneous Revenues	\$ 2,032,250	\$ 3,121,647	\$ 3,121,647	\$ 2,340,569	\$ 2,360,969	\$ 2,381,777
Other Sources	\$ 2,879,060	\$ 1,696,668	\$ 1,696,668	\$ 1,730,601	\$ 1,765,213	\$ 1,800,518
Fund Balance Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Revenues	\$76,110,540	\$86,768,514	\$86,768,514	\$89,245,308	\$92,601,114	\$95,076,449
Percentage change from previous years		14.00%	0.00%	2.85%	3.76%	2.67%
Expenditures	FY 2021 YE Estimate	FY 2022 Budget	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Legislative	\$ 1,646,800	\$ 1,895,330	\$ 1,941,400	\$ 1,984,568	\$ 2,029,254	\$ 2,075,517
City Manager	\$ 1,550,795	\$ 1,485,122	\$ 1,545,268	\$ 1,592,084	\$ 1,640,433	\$ 1,690,370
Public Affairs Office	\$ 604,399	\$ 934,097	\$ 1,299,736	\$ 1,322,615	\$ 1,346,190	\$ 1,370,484
Special Events Division	\$ 155,991	\$ 3,887,500	\$ 3,887,500	\$ 3,887,500	\$ 3,887,500	\$ 3,887,500
City Clerk	\$ 644,512	\$ 643,571	\$ 642,292	\$ 695,835	\$ 680,002	\$ 734,815
Finance	\$ 1,287,792	\$ 1,377,122	\$ 1,420,176	\$ 1,463,229	\$ 1,507,685	\$ 1,553,592
Human Resources	\$ 1,194,375	\$ 1,305,829	\$ 1,343,912	\$ 1,381,833	\$ 1,420,941	\$ 1,461,276
City Attorney	\$ 937,860	\$ 1,060,280	\$ 1,092,089	\$ 1,124,851	\$ 1,158,597	\$ 1,193,355
Planning Division	\$ 814,679	\$ 935,513	\$ 963,578	\$ 992,485	\$ 1,022,260	\$ 1,052,928
School Crossing Guards	\$ 477,406	\$ 547,496	\$ 563,921	\$ 580,838	\$ 598,263	\$ 616,211
Police Department	\$ 40,477,216	\$ 41,974,518	\$ 43,233,753	\$ 44,530,766	\$ 45,866,689	\$ 47,242,689
Code Enforcement	\$ 1,554,744	\$ 1,811,189	\$ 1,865,525	\$ 1,921,491	\$ 1,979,135	\$ 2,038,509
Recreation Division	\$ 6,160,142	\$ 9,634,705	\$ 9,923,746	\$ 10,221,459	\$ 10,528,102	\$ 10,843,945
Purchasing	\$ 458,823	\$ 551,626	\$ 568,174	\$ 585,219	\$ 602,776	\$ 620,859
Information Technology	\$ 2,400,300	\$ 2,911,883	\$ 2,999,240	\$ 3,089,217	\$ 3,181,894	\$ 3,277,350
Fleet	\$ 1,984,337	\$ 2,875,372	\$ 2,961,633	\$ 3,050,482	\$ 3,141,996	\$ 3,236,256
City Hall Maintenance	\$ 833,758	\$ 808,299	\$ 832,548	\$ 857,524	\$ 883,250	\$ 909,747
Non-Departmental	\$ 10,164,244	\$ 12,129,063	\$ 12,492,935	\$ 12,867,723	\$ 13,253,754	\$ 13,651,367
Total General Fund Expenditures	\$73,348,172	\$86,768,514	\$89,577,424	\$92,149,719	\$94,728,722	\$97,456,772
Percentage change from previous years		18.30%	3.24%	2.87%	2.80%	2.88%
OPERATIONS	FY 2021 YE Estimate	FY 2022 Budget	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Revenues Over/Under Expenditures	\$ 2,762,368	\$ 0	\$ (2,808,910)	\$ (2,904,411)	\$ (2,127,608)	\$ (2,380,322)
FUND BALANCE	FY 2021 YE Estimate	FY 2022 Budget	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Projected Fund Balance	\$ 39,088,051	\$ 39,088,052	\$ 36,279,142	\$ 33,374,731	\$ 31,247,122	\$ 28,866,800

GENERAL FUND BUDGET AND FIVE-YEAR PRO FORMA FISCAL YEAR 2022 (CONT'D)

Assumptions for Five Year Projections	
Revenue	
Ad Valorem	7% increase in taxable value in FY 2023 and FY2024, thereafter 4% increase in value, using current millage rate of 6.9363.
Utility Taxes	2% increase in from FY 2023 through FY2027.
Franchise Fee	2% increase per year for Gas, Solid Waste, and Electric Franchise Fees.
License, Permits & Fees	1-2% increase attributed to new development attracting new business.
Intergovernmental Revenues	State Revenue Sharing and Half Cents Sales tax 2% increase per year.
Charges for Services	2% increase in Jazz in the Gardens. Recreation revenue will have started increasing as of FY 2023 and is expected to continue to grow attributed to completion of recreation capital improvements through GO Bond.
Fines & Forfeitures	2% increase in Red Light Camera revenue based on current trend in collections.
Miscellaneous Revenues	Slot Machine Revenue is anticipated to continue to grow at approximately 2% annually based on current collection rates.
Other Sources	2% annual increase for administrative transfers to the General Fund.
Expenditures	
Personnel Costs	3% salary increase from FY 2023 – FY 2027. Increases for Fringe Benefits (Pension, Insurance and Worker's Compensation) are anticipated to range between 3 – 5%
Operating Expenses	Operating costs are anticipated to grow at an average rate of 1% annually.
Capital Outlay	Projected cost for Capital Outlay in the General Fund are mostly attributable to computer software costs for Energov/EPermitting.

Millage Equivalent of City Services 1 mill = \$5,437,012

For illustrative purposes, we have calculated the millage equivalent of each City service within the General Fund. In other words, if residents had to pay through their property taxes ONLY for City operations, they would pay almost 15.9589 mills in taxes instead of the 6.9363 that they actually pay. This represents the "leveraging" of resident power through grants, state shared revenues and other fees and charges that would have gone to the County prior to incorporation.

GENERAL FUND EXPENDITURES BY PERCENTAGE

FY 2021-2022

Department	FY 21-22 Budget Expenditures	Millage Equivalent
Office of the Mayor	\$161,800	0.0298
Legislative	\$1,375,303	0.2530
Civic Engagement	\$358,227	0.0659
City Manager	\$1,485,122	0.2732
Public Affairs Office	\$934,097	0.1718
Special Events Division	\$3,887,500	0.7150
City Clerk	\$643,571	0.1184
Finance	\$1,377,122	0.2533
Human Resources	\$1,305,829	0.2402
City Attorney	\$1,060,280	0.1950
Planning Division	\$935,513	0.1721
School Crossing Guards	\$547,496	0.1007
Police Department	\$41,974,518	7.7201
Code Enforcement	\$1,811,189	0.3331
Parks & Recreation	\$9,634,705	1.7721
Purchasing	\$551,626	0.1015
Information Technology	\$2,911,883	0.5356
Fleet	\$2,875,372	0.5289
City Hall Maintenance	\$808,299	0.1487
Non-Departmental	\$12,129,063	2.2308
Total City Departments	\$86,768,514	15.9589
Operating Millage		6.9363 mills
Debt Service Millage		0.7284 mills
Actual Total City Millage		7.6647 mills

CITY OF MIAMI GARDENS LISTING OF EXPENDITURES- GENERAL FUND

General Fund Expenditures	FY 2021-2022 Budget	Percentage of Total
Salaries	39,439,423	48.00%
Retirement	\$7,673,353	8.50%
Health Insurance Benefits	\$6,258,052	7.30%
Payroll taxes	\$2,943,620	3.60%
Workers/Unemployment Comp	\$1,158,207	0.90%
ICMA Deferred	\$60,573	0.10%
TOTAL PERSONNEL SERVICES	57,533,228	68.50%
Transfer to Capital Projects Fund	\$6,622,251	6.90%
Transfer to Debt Service Fund	\$978,020	1.20%
Transfer to CRA Fund	\$827,381	0.80%
Insurance	\$1,678,507	1.90%
Special Events	\$3,794,400	4.50%
Contractual Services	\$5,277,466	6.20%
Other Misc. Expenditures	\$4,268,624	3.70%
Repairs & Maintenance	\$1,472,749	1.60%
Professional Services	\$1,482,215	1.70%
Utilities	\$1,131,173	1.30%
Gasoline	\$532,845	0.60%
Operating Supplies	\$663,022	0.70%
Capital Outlay	\$330,365	0.30%
TOTAL OPERATING EXPENDITURES	29,059,018	31.50%
Total Budgeted Expenditures(Cash Outflow)	86,592,246	100.00%
Reserves	176,268	
Total Budgeted Expenditures	86,768,514	

MIAMI-DADE COUNTY MUNICIPALITIES' OFFICIAL POPULATION FOR USE IN PREPARING THE REVENUE SHARING

Data Source: Bureau of Economic and Business Research, University of Florida.

Comparison of 2019 & 2020 Adjusted Population Used for FY 2021-22 State Revenue Sharing				
County/Municipality (Miami-Dade County)	April 1, 2019 Total Population	April 1, 2020 Total Population	Numerical Change	Percentage Change
Aventura	38,031	38,041	10	0.03%
Bal Harbour	2,924	2,932	8	0.27%
Bay Harbor Islands	6,039	6,091	52	0.86%
Biscayne Park	3,194	3,181	-13	-0.41%
Coral Gables	50,635	51,133	498	0.98%
Cutler Bay	45,411	45,480	69	0.15%
Doral	70,420	71,314	894	1.27%
El Portal	2,150	2,146	-4	-0.19%
Florida City	13,250	13,405	155	1.17%
Golden Beach	947	943	-4	-0.42%
Hialeah	239,722	239,956	234	0.10%
Hialeah Gardens	23,633	23,644	11	0.05%
Homestead	76,218	76,317	99	0.13%
Indian Creek Village	87	87	0	0.00%
Key Biscayne	12,922	12,925	3	0.02%
Medley	847	995	148	17.47%
Miami	488,011	494,979	6,968	1.43%
Miami Beach	93,988	94,161	173	0.18%
Miami Gardens	114,284	114,363	79	0.07%
Miami Lakes	31,511	32,288	777	2.47%
Miami Shores	10,805	10,817	12	0.11%
Miami Springs	14,237	14,255	18	0.13%
North Bay	9,074	9,064	-10	-0.11%
North Miami	65,109	65,089	-20	-0.03%
North Miami Beach	47,691	47,722	31	0.07%
Opa-Locka	18,143	18,090	-53	-0.29%
Palmetto Bay	24,341	24,870	529	2.17%
Pinecrest	18,510	18,619	109	0.59%
South Miami	12,965	12,900	-65	-0.50%
Sunny Isles Beach	23,253	23,869	616	2.65%
Surfside	6,015	5,997	-18	-0.30%
Sweetwater	22,328	22,348	20	0.09%
Virginia Gardens	2,441	2,439	-2	-0.08%
West Miami	7,828	8,915	1,087	13.89%
Unincorporated County	1,205,462	1,213,928	8,466	0.70%

MIAMI-DADE COUNTY FY 2021-2022

JULY 1 PROPERTY TAX ROLL

Taxing Authority	2020 Preliminary Taxable Value	2021 Preliminary Taxable Value	Taxable Value % Change
Aventura	10,550,216,874	10,451,356,658	-0.9%
Bal Harbour	5,276,990,506	5,263,076,143	-0.3%
Bay Harbor Islands	1,378,221,700	1,374,484,392	-0.3%
Biscayne Park	249,288,141	270,114,696	8.4%
Coral Gables	17,449,831,481	18,125,124,740	3.9%
Cutler Bay	2,767,525,299	2,916,183,965	5.4%
Doral	14,321,984,524	14,891,126,546	4.0%
El Portal	181,958,463	195,387,623	7.4%
Florida City	636,829,519	697,121,256	9.5%
Golden Beach	1,179,521,503	1,195,352,529	1.3%
Hialeah	12,482,037,363	13,574,919,263	8.8%
Hialeah Gardens	1,492,019,968	1,596,394,502	7.0%
Homestead	3,484,285,806	3,748,723,858	7.6%
Indian Creek Village	678,324,831	723,161,238	6.6%
Key Biscayne	8,202,651,483	8,269,112,147	0.8%
Medley	2,648,409,814	2,833,900,262	7.0%
Miami	63,007,642,722	65,835,239,651	4.5%
Miami Beach	41,742,998,986	41,866,674,794	0.3%
Miami Gardens	5,346,230,392	5,723,170,495	7.1%
Miami Lakes	3,636,955,722	3,767,371,566	3.6%
Miami Shores	1,257,307,461	1,317,453,798	4.8%
Miami Springs	1,323,842,345	1,337,475,846	1.0%
North Bay Village	1,083,771,883	1,119,778,896	3.3%
North Miami	3,739,669,946	3,979,948,977	6.4%
North Miami Beach	3,529,913,811	3,665,481,696	3.8%
Opa-Locka	1,235,577,011	1,317,919,528	6.7%
Palmetto Bay	3,199,561,967	3,366,980,359	5.2%
Pinecrest	5,154,597,513	5,378,007,444	4.3%
South Miami	2,073,136,890	2,108,476,491	1.7%
Sunny Isles Beach	11,915,512,092	12,635,842,686	6.0%
Surfside	3,126,037,017	3,292,259,681	5.3%
Sweetwater	1,976,624,409	2,046,875,353	3.6%
Unincorporated County	87,269,294,245	92,195,167,037	5.6%
Virginia Gardens	276,373,531	312,170,261	13.0%
West Miami	653,085,160	721,276,073	10.4%

CITY OF MIAMI GARDENS PROPERTY TAX RATES

DIRECT AND OVERLAPPING GOVERNMENTS (TAX RATE MILLAGE)

Fiscal Year	City of Miami Gardens (Incl. Debt)	Miami Dade County (Incl. Debt)	School Board (Incl. Debt)	South Florida Water Mgt. Dist	Everglades Construction Project/ Okeechobee Basin	Fire District (Incl. Debt)	Library District	Children's Trust Authority	Florida Inland Navigation District	Total
2009	5.1402	5.1229	7.797	0.5346	0.0894	2.6051	0.3822	0.4212	0.0345	22.1271
2010	5.3734	5.1229	7.995	0.5346	0.0894	2.2271	0.3822	0.5	.0345	22.2591
2011	5.7141	5.8725	8.249	0.5346	0.0894	2.5953	0.2840	0.5000	0.0345	23.8734
2012	6.5616	5.09	8.005	0.3739	0.0624	2.4627	0.1795	0.5000	0.0345	23.2696
2013	6.362	4.9885	7.998	0.3676	0.0613	2.4627	0.1725	0.5000	0.0345	22.9471
2014	6.9363	5.1255	7.977	0.3523	0.0587	2.4623	0.1725	0.5000	0.0345	23.6191
2015	8.2363	5.1169	7.974	0.1577	0.0548	2.4321	0.2840	0.5000	0.0345	24.962
2016	8.1761	5.1169	7.612	0.1459	0.2092	2.4293	0.2840	0.5000	0.0320	24.5054
2017	8.0934	5.0669	7.322	0.1359	0.1948	2.4282	0.2840	0.5000	0.0320	24.0572
2018	7.9928	5.0669	6.994	0.1275	0.1825	2.4282	0.2840	0.4673	0.0320	23.5752
2019	7.9072	5.1313	6.733	0.1209	0.1727	2.4207	0.2840	0.4415	0.0320	23.2433
2020	7.8326	5.1449	7.148	0.1152	0.1643	2.4207	0.2840	0.4680	0.0320	23.6096
2021	7.7166	5.1449	7.1290	0.1103	0.1572	2.4207	0.2840	0.4507	0.0320	23.4454
2022	7.6647	5.1744	7.0090	0.1103	0.1572	2.4207	0.2840	0.5000	0.0320	23.3523

CITY OF MIAMI GARDENS HISTORY OF ASSESSED VALUES

Real Property		
Fiscal Year	Taxable Assessed Value ⁽¹⁾	Percent Change
2011	\$3,358,176,291	
2012	\$3,071,139,914	-8.55%
2013	\$2,890,834,014	-5.87%
2014	\$2,849,351,394	-1.43%
2015	\$3,086,794,350	8.33%
2016	\$3,247,030,310	5.19%
2017	\$3,473,585,737	6.98%
2018	\$3,838,375,248	10.50%
2019	\$4,175,917,558	8.79%
2020	\$4,556,423,580	9.11%
2021	\$4,926,037,307	8.11%
2022	\$5,276,278,212	7.11%

Personal Property		
Fiscal Year	Assessed Value ⁽¹⁾	Percent Change
2011	\$351,430,996	
2012	\$366,728,907	4.35%
2013	\$362,204,317	-1.23%
2014	\$336,863,456	-7.00%
2015	\$357,991,843	6.27%
2016	\$339,102,916	-5.28%
2017	\$366,813,861	8.17%
2018	\$368,375,942	0.43%
2019	\$400,941,114	8.84%
2020	\$399,216,839	-0.43%
2021	\$420,193,085	5.25%
2022	\$446,892,283	6.35%

- (1) Miami-Dade Property Appraiser is responsible for establishing the assessed value of property within the City of Miami Gardens. Property is assessed at 100% each January 1st. Residential property that is subject to a Homestead Exemption can only increase in taxable value by 3% in any year.

DISTRIBUTION OF AD VALOREM TAX LEVY FOR OPERATING MILLAGE

	FY-14	FY-15	FY-16	FY-17	FY-18	FY-19	FY-20	FY-21	FY-22
Operating Budget	6.7755	6.9004	6.9322	6.8057	6.8243	6.8004	6.7655	6.8898	6.8755
Capital Improvements	1.1608	1.0359	0.0041	0.1306	0.112	0.1359	0.1708	0.0465	0.0608
Total Levy	7.9363	7.9363	6.9363	6.9363	6.9363	6.9363	6.9363	6.9363	6.9363

Analysis of Adopted Levy

Property Valuation – Tax Year 2021	
Current Year Taxable Value of Real Property for Operating Purposes	\$5,276,278,212
Current Year Taxable Value of Personal Property for Operating Purposes	\$446,731,366
Current Year Taxable Value of Central Assessed Property	\$160,917
Current Year Gross Taxable Value for Operating Purposes	\$5,723,170,495
Current Year Net New Taxable Value (New Construction)	\$64,103,898
Current Year Adjusted Taxable Value	\$5,659,066,597

Projected Levy	
Prior Year Levy	\$6.9363 per \$1,000
Prior Year Ad Valorem Proceeds	\$36,159,522
Current Roll-Back Rate	\$6.3042 per \$1,000
Current Year Millage Rate	\$6.9363 per \$1,000
Total Ad Valorem Taxes Proposed to be Levied	\$39,697,628

LEGAL DEBT MARGIN – DIRECT & OVERLAPPING DEBT TAX YEAR 2021 UNAUDITED)

Assessed Valuation	
Certified Tax Valuation 2021	\$5,723,170,495
Debt Limit: The City does not have a debt limit under Florida Law or its municipal charter.	
Gross Debt	
Authorized and Outstanding Debt	\$119,188,368
Statutory Deductions	
Debt Applicable to Enterprise Funds	\$4,354,063
Net Debt	
Authorized and Outstanding Debt	\$114,834,305
Legal Debt Limit: The City does not have a legal debt limit under Florida Law or its municipal charter.	
Direct and Overlapping Debt	
Assessed Value Miami-Dade County	\$337,968,694,350
City Valuation as a Percent of County Valuation	1.69%
Miami-Dade County Debt (\$ Applicable to City at 9/30/20)	\$36,641,000
Miami-Dade County Schools (\$ Applicable to City at 9/30/20)	\$15,023,000
City of Miami Gardens	\$114,834,305
City Debt per capita*	\$1,004.12
Current debt service to available funds ratio (Total FY-2022 Debt Payments (net of GO bond) /FY-22 General Fund Expenditures)	8.40%
*Based on population of 114,363 per Bureau of Economic and Business Research, University of Florida.	

ESTIMATED CHANGES & HISTORY IN FUND BALANCE

General Fund	FY 16-17	FY 17-18	FY 18-19	FY 19-20 (1)	FY 20-21 (2)	FY 21-22
Beginning Balance	\$14,194,701	\$20,919,148	\$21,618,631	\$24,139,344	\$36,325,683	\$41,805,590
Revenue/Transfers	\$69,784,768	\$74,418,773	\$78,053,257	\$80,822,050	\$78,826,692	\$86,768,514
Expenditures/Uses	(\$67,287,746)	(\$73,720,290)	(\$75,532,544)	(\$68,635,711)	(\$73,346,785)	(\$86,768,514)
Net Change in Fund Balance	\$6,724,447	\$699,483	\$2,520,713	\$12,186,339	\$5,479,907	\$0
Ending Balance	\$20,919,148	\$21,618,631	\$24,139,344	\$36,325,683	\$41,805,590	\$41,805,590
Components of Fund Balance						
Non Spendable	\$331,478	\$310,132	\$446,652	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$5,793,425	\$1,520,717	\$2,073,723	\$4,374,967	\$0	\$0
Unassigned	\$14,794,245	\$19,787,782	\$21,618,631	\$31,950,716	\$41,805,590	\$41,805,590
Ending Balance	\$20,919,148	\$21,618,631	\$24,139,344	\$36,325,683	\$41,805,590	\$41,805,590

Chart Notes

- (1) Surplus is attributed to sale of City owned property
- (2) Surplus is attributed to vacancies in certain departments and higher than anticipated revenue collected under "electric franchise fee and red light camera fines"

Transportation Fund	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$9,984,147	\$12,753,273	\$15,521,584	\$17,759,048	\$17,196,394	\$16,260,021
Revenue/Transfers	\$8,265,308	\$8,835,837	\$9,079,224	\$7,941,478	\$6,649,353	\$11,809,828
Expenditures/Uses	(\$5,496,182)	(\$6,067,526)	(\$6,841,760)	(\$8,504,132)	(\$7,585,726)	(\$11,809,828)
Net Change in Fund Balance	\$2,769,126	\$2,768,311	\$2,237,464	(\$562,654)	(\$936,373)	\$0
Ending Balance	\$12,753,273	\$15,521,584	\$17,759,048	\$17,196,394	\$16,260,021	\$16,260,021
Components of Fund Balance						
Non Spendable	\$0	\$0	\$9,583	\$0	\$0	\$0
Restricted	\$12,753,273	\$15,521,584	\$17,749,465	\$17,196,394	\$16,260,021	\$16,260,021
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$12,753,273	\$15,521,584	\$17,759,048	\$17,196,394	\$16,260,021	\$16,260,021

ESTIMATED CHANGES & HISTORY IN FUND BALANCE (CONT'D)

Development Services Fund	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$95,270	\$698,016	\$4,217,413	\$7,690,278	\$9,676,739	\$11,748,932
Revenue/Transfers	\$2,699,707	\$5,815,525	\$6,154,041	\$5,692,388	\$7,141,685	\$3,980,495
Expenditures/Uses	(\$2,096,961)	(\$2,296,128)	(\$2,681,176)	(\$3,705,927)	(\$5,069,492)	(\$3,980,495)
Net Change in Fund Balance	\$602,746	\$3,519,397	\$3,472,865	\$1,986,461	\$2,072,193	\$0
Ending Balance	\$698,016	\$4,217,413	\$7,690,278	\$9,676,739	\$11,748,932	\$11,748,932
Components of Fund Balance						
Non Spendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$698,016	\$4,217,413	\$7,690,278	\$9,676,739	\$11,748,932	\$11,748,932
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$698,016	\$4,217,413	\$7,690,278	\$9,676,739	\$11,748,932	\$11,748,932

Capital Projects Fund	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$69,503,443	\$61,902,406	\$55,054,962	\$49,629,624	\$42,389,806	\$34,356,069
Revenue/Transfers	\$7,844,333	\$7,602,934	\$7,855,888	\$16,884,562	\$7,276,992	\$7,547,287
Expenditures/Uses	(\$15,445,370)	(\$14,450,378)	(\$13,281,226)	(\$24,124,380)	(\$15,310,729)	(\$7,547,287)
Net Change in Fund Balance	(\$7,601,037)	(\$6,847,444)	(\$5,425,338)	(\$7,239,818)	(\$8,033,737)	\$0
Ending Balance	\$61,902,406	\$55,054,962	\$49,629,624	\$42,389,806	\$34,356,069	\$34,356,069
Components of Fund Balance						
Non Spendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$61,387,485	\$54,942,561	\$49,226,739	\$42,389,806	\$34,356,069	\$34,356,069
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$402,885	\$0	\$0	\$0
Unassigned	\$514,921	\$112,401	\$0	\$0	\$0	\$0
Ending Balance	\$61,902,406	\$55,054,962	\$49,629,624	\$42,389,806	\$34,356,069	\$34,356,069

Chart Notes

(1) Estimated fund balance due primarily to GO Bond unspent bond proceeds

ESTIMATED CHANGES & HISTORY IN FUND BALANCE (CONT'D)

Debt Service Fund	FY 16-17*	FY 17-18*	FY 18-19*	FY 19-20*	FY 20-21*	FY 21-22*
Beginning Balance	\$399,655	\$526,182	\$484,005	\$529,015	\$8,644,380	\$8,624,403
Revenue/Transfers	\$17,032,286	\$19,055,151	\$19,300,037	\$25,521,698	\$11,272,740	\$11,246,333
Expenditures/Uses	(\$16,905,759)	(\$19,097,328)	(\$19,255,027)	(\$17,406,333)	(\$11,292,717)	(\$11,246,333)
Net Change in Fund Balance	\$126,527	(\$42,177)	\$45,010	\$8,115,365	(\$19,977)	\$0
Ending Balance	\$526,182	\$484,005	\$529,015	\$8,644,380	\$8,624,403	\$8,624,403
Components of Fund Balance						
Non Spendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$8,885	\$8,885	\$107,772	\$0	\$0	\$0
Committed	\$517,297	\$475,120	\$421,243	\$8,644,380	\$8,624,403	\$8,624,403
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$526,182	\$484,005	\$529,015	\$8,644,380	\$8,624,403	\$8,624,403
*Restricted is ad valorem taxes collected for General Obligation bonds debt payment						

PER CAPITA DEBT BURDEN OUTSTANDING BONDS

City-Issued Debt						
				9/30/21 Balance by Type of Debt		
Bond Name	Final Payment	Original Amount	Original Term	Revenue Bonds	Balance	Per Capita Debt
Land Acquisition Bond, 2005	2026	\$7,500,000	20	\$3,125,367	\$3,125,367	\$27.33
Land Acquisition Bond, 2009	2029	\$4,000,000	20	\$2,050,265	\$2,050,265	\$17.93
City Hall Construction Bond	2041	\$55,000,000	30	\$43,850,000	\$43,850,000	\$383.43
General Obligation Bond	2025	\$9,265,000	5	\$7,560,000	\$7,560,000	\$66.11
Taxable GO Refunding Revenue Bond Series, 2020	2039	\$60,000,000	25	\$49,540,000	\$49,540,000	\$433.18
Capital Improvement Bond, 16	2026	\$6,000,000	10	\$1,404,298	\$1,404,298	\$12.28
Taxable Refunding Revenue Bond Series, 2019	2027	\$6,905,000	8	\$5,200,000	\$5,200,000	\$45.47
Current Balance				\$112,729,930	\$112,729,930	\$985.72

Debt Burden Including County-Issued Debt				
		9/30/21 Balance by Type of Debt		
Bond Name	Final Payment	Interlocal Debt	Balance	Per Capita Debt
QNIP Bond Debt	2027	\$2,104,375	\$2,104,375	\$18.40
County Stormwater Bonds	2029	\$4,354,063	\$4,354,063	\$38.07
Current Balance		\$6,458,438	\$6,458,438	\$56.47

	Balance	Per Capita Debt
Total Outstanding Long Term Debt (General Government)	\$112,729,930	\$985.72
Total Outstanding Long Term Debt (Special Revenue/Enterprise Fund)	\$6,458,438	\$56.47

BONDED AND OTHER DEBT OBLIGATIONS

On July 16, 2014, the City issued \$60 million General Obligation Bonds that was approved by the voters in April 2014 for improvements including expansion to parks and recreation facilities and to purchase and install crime prevention equipment. In August 2020, the City issued Taxable General Obligation Refunding Bond, Series 2020, refunding \$41.8 million of the Series 2014 General Obligation Bond, leaving \$9,265,000 with a new maturity date of September 2025. In July 2020, the City received ratings A1 from Moody's, and A+ Stable from Standard & Poor for the issuance of the General Obligation Bond.

Currently, the City's outstanding debt obligations are \$119,188,369 of which \$4,354,063 belongs to Enterprise Fund. This outstanding debt includes the City Hall which was issued at \$55 million Certificate of Participation. In FY 2016, the City issued an additional \$6,000,000 to complete the City Hall and Police Headquarter project. In FY 2019, the City refinanced its 2007 Land Acquisition Bond by issuing Taxable Refunding Revenue Bond Series, 2019.

FY 21-22 Bonded and Other Debt Obligations by Fund			
General Fund	Principal	Interest	FY-22 Total
County Q.N.I.P. Bond (\$7.7 million)	\$461,175	\$87,250	\$548,425
Land Acquisition Bond Series 2005 (\$4 million)	\$216,909	\$91,889	\$308,798
Public Facilities Series 2009 (\$7.5 million)	\$386,067	\$109,376	\$495,443
Capital Improvement Fund	Principal	Interest	FY-21 Total
Certificate of Participation Series 2010 (\$55 million)	\$1,495,000	\$3,083,448	\$4,578,448
General Obligation Bond Series 2014 (\$9.3 million)	\$1,755,000	\$378,000	\$2,133,000
Taxable GO Refunding Bond Series 2020 (\$50 million)	\$750,000	\$1,077,268	\$1,827,268
Capital Improvement Bond Series 2016 (\$6 million)	\$268,977	\$28,755	\$297,732
Taxable Refunding Bond Series 2019 (\$6.9 million)	\$880,000	\$162,411	\$1,042,411
Stormwater Fund	Principal	Interest	FY-21 Total
County Stormwater Bonds	\$481,684	\$150,647	\$632,331
Total Debt Obligations	\$6,694,812	\$5,169,044	\$11,863,856

Debt to Taxable Assessed Value Ratio			
City	Taxable Assessed Value	Bonded Debt	TAV Ratio
Miami Gardens	\$5,723,170,495	\$119,188,368	2.08%

AMORTIZATION SCHEDULE

\$7.5 MILLION PUBLIC FACILITIES ISSUE SERIES 2005

Used for purchase of future City Hall property; industrial building for police department, NW 27th Avenue Beautification Project and land acquisition for the expansion of two parks.

Pmt #	Payment Date	Notional	Principal Amount	Interest Amount	Principal + Interest	Interest Rate
1	6/23/2005	\$7,500,000.00				3.73%
2	10/1/2005	\$7,500,000.00	\$0.00	\$76,154.17	\$76,154.17	3.73%
3	4/1/2006	\$7,500,000.00	\$0.00	\$139,875.00	\$139,875.00	3.73%
4	10/1/2006	\$7,277,106.59	\$222,893.41	\$139,875.00	\$362,768.41	3.73%
5	4/1/2007	\$7,277,106.59	\$0.00	\$135,718.04	\$135,718.04	3.73%
6	10/1/2007	\$7,045,899.26	\$231,207.33	\$135,718.04	\$366,925.37	3.73%
7	4/1/2008	\$7,045,899.26	\$0.00	\$131,406.02	\$131,406.02	3.73%
8	10/1/2008	\$6,806,067.89	\$239,831.37	\$131,406.02	\$371,237.39	3.73%
9	4/1/2009	\$6,806,067.89	\$0.00	\$126,933.17	\$126,933.17	3.73%
10	10/1/2009	\$6,557,290.81	\$248,777.08	\$126,933.17	\$375,710.25	3.73%
11	4/1/2010	\$6,557,290.81	\$0.00	\$122,293.47	\$122,293.47	3.73%
12	10/1/2010	\$6,299,234.35	\$258,056.46	\$122,293.47	\$380,349.93	3.73%
13	4/1/2011	\$6,299,234.35	\$0.00	\$117,480.72	\$117,480.72	3.73%
14	10/1/2011	\$6,031,552.38	\$267,681.97	\$117,480.72	\$385,162.69	3.73%
15	4/1/2012	\$6,031,552.38	\$0.00	\$112,488.45	\$112,488.45	3.73%
16	10/1/2012	\$5,753,885.87	\$277,666.51	\$112,488.45	\$390,154.96	3.73%
17	4/1/2013	\$5,753,885.87	\$0.00	\$107,309.97	\$107,309.97	3.73%
18	10/1/2013	\$5,465,862.40	\$288,023.47	\$107,309.97	\$395,333.44	3.73%
19	4/1/2014	\$5,465,862.40	\$0.00	\$101,938.33	\$101,938.33	3.73%
20	10/1/2014	\$5,167,095.66	\$298,766.74	\$101,938.33	\$400,705.07	3.73%
21	4/1/2015	\$5,167,095.66	\$0.00	\$96,366.33	\$96,366.33	3.73%
22	10/1/2015	\$4,857,184.92	\$309,910.74	\$96,366.33	\$406,277.07	3.73%
23	4/1/2016	\$4,857,184.92	\$0.00	\$90,586.50	\$90,586.50	3.73%
24	10/1/2016	\$4,535,714.51	\$321,470.41	\$90,586.50	\$412,056.91	3.73%
25	4/1/2017	\$4,535,714.51	\$0.00	\$84,591.08	\$84,591.08	3.73%
26	10/1/2017	\$4,202,253.25	\$333,461.26	\$84,591.08	\$418,052.34	3.73%
27	4/1/2018	\$4,202,253.25	\$0.00	\$78,372.02	\$78,372.02	3.73%
28	10/1/2018	\$3,856,353.89	\$345,899.36	\$78,372.02	\$424,271.38	3.73%
29	4/1/2019	\$3,856,353.89	\$0.00	\$71,921.00	\$71,921.00	3.73%
30	10/1/2019	\$3,497,552.48	\$358,801.41	\$71,921.00	\$430,722.41	3.73%
31	4/1/2020	\$3,497,552.48	\$0.00	\$65,229.35	\$65,229.35	3.73%
32	10/1/2020	\$3,125,367.78	\$372,184.70	\$65,229.35	\$437,414.05	3.73%
33	4/1/2021	\$3,125,367.78	\$0.00	\$58,288.11	\$58,288.11	3.73%
34	10/1/2021	\$2,739,300.59	\$386,067.19	\$58,288.11	\$444,355.30	3.73%
35	4/1/2022	\$2,739,300.59	\$0.00	\$51,087.96	\$51,087.96	3.73%
36	10/1/2022	\$2,338,833.09	\$400,467.50	\$51,087.96	\$451,555.46	3.73%
37	4/1/2023	\$2,338,833.09	\$0.00	\$43,619.24	\$43,619.24	3.73%
38	10/1/2023	\$1,923,428.15	\$415,404.94	\$43,619.24	\$459,024.18	3.73%
39	4/1/2024	\$1,923,428.15	\$0.00	\$35,871.93	\$35,871.93	3.73%
40	10/1/2024	\$1,492,528.61	\$430,899.54	\$35,871.93	\$466,771.47	3.73%
41	4/1/2025	\$1,492,528.61	\$0.00	\$27,835.66	\$27,835.66	3.73%
42	10/1/2025	\$0.00	\$1,492,528.61	\$27,835.66	\$1,520,364.27	3.73%

AMORTIZATION SCHEDULE

\$7,735,737 MILLION COUNTY Q.N.I.P. BONDS (CITY PORTION)

This is Miami-Dade county debt from their Quality Neighborhood Improvement Program Bond which was issued prior to the City's incorporation. The amounts below represent the City's proportionate share of the total debt service.

Period Yr. Ending 9/30	Principal	Interest	Total	Principal Balance
2007	\$620,022		\$620,022	\$7,115,715
2008	\$253,914	\$343,842	\$597,756	\$6,861,801
2009	\$264,561	\$334,064	\$598,624	\$6,597,241
2010	\$275,853	\$323,539	\$599,392	\$6,321,388
2011	\$288,113	\$312,292	\$600,405	\$6,033,275
2012	\$300,696	\$300,179	\$600,875	\$5,732,579
2013	\$314,569	\$286,664	\$601,234	\$5,418,010
2014	\$330,378	\$271,546	\$601,924	\$5,087,631
2015	\$346,833	\$255,420	\$602,253	\$4,740,799
2016	\$363,932	\$237,044	\$600,976	\$4,376,866
2017	\$382,322	\$217,435	\$599,758	\$3,994,544
2018	\$402,003	\$196,678	\$598,681	\$3,592,541
2019	\$422,652	\$175,182	\$597,834	\$3,169,889
2020	\$444,268	\$152,895	\$597,163	\$2,725,621
2021	\$467,175	\$129,468	\$596,644	\$2,258,445
2022	\$491,696	\$105,738	\$597,434	\$1,766,749
2023	\$516,861	\$80,774	\$597,636	\$1,249,888
2024	\$543,640	\$54,520	\$598,160	\$706,248
2025	\$223,586	\$35,622	\$259,208	\$482,662
2026	\$235,201	\$24,442	\$259,643	\$247,461
2027	\$247,461	\$12,682	\$260,143	\$0
	\$7,735,737	\$3,850,028	\$11,585,765	

AMORTIZATION SCHEDULE

\$4 MILLION LAND ACQUISITION BONDS, SERIES 2009

This was for the purchase of 14 acres and 5 buildings from the Archdiocese of Miami for a park and senior center.

Pmt #	Payment Date	PAYMENT AMOUNT			Loan Balance
		Total	Interest	Principal	
1	11/1/2009	\$77,199.53	\$49,025.75	\$28,173.78	\$3,971,826.22
2	2/1/2010	\$77,199.53	\$46,652.09	\$30,547.44	\$3,941,278.78
3	5/1/2010	\$77,199.53	\$44,783.72	\$32,415.81	\$3,908,862.97
4	8/1/2010	\$77,199.53	\$45,912.54	\$31,286.99	\$3,877,575.98
5	11/1/2010	\$77,199.53	\$45,545.05	\$31,654.48	\$3,845,921.50
6	2/1/2011	\$77,199.53	\$45,173.25	\$32,026.28	\$3,813,895.22
7	5/1/2011	\$77,199.53	\$43,336.30	\$33,863.23	\$3,780,031.99
8	8/1/2011	\$77,199.53	\$44,399.32	\$32,800.21	\$3,747,231.78
9	11/1/2011	\$77,199.53	\$44,014.06	\$33,185.47	\$3,714,046.31
10	2/1/2012	\$77,199.53	\$43,624.27	\$33,575.26	\$3,680,471.05
11	5/1/2012	\$77,199.53	\$42,290.12	\$34,909.41	\$3,645,561.64
12	8/1/2012	\$77,199.53	\$42,819.87	\$34,379.66	\$3,611,181.98
13	11/1/2012	\$77,199.53	\$42,416.05	\$34,783.48	\$3,576,398.50
14	2/1/2013	\$77,199.53	\$42,007.49	\$35,192.04	\$3,541,206.46
15	5/1/2013	\$77,199.53	\$40,237.81	\$36,961.72	\$3,504,244.74
16	8/1/2013	\$77,199.53	\$41,159.99	\$36,039.54	\$3,468,205.20
17	11/1/2013	\$77,199.53	\$40,736.68	\$36,462.85	\$3,431,742.35
18	2/1/2014	\$77,199.53	\$40,308.40	\$36,891.13	\$3,394,851.22
19	5/1/2014	\$77,199.53	\$38,574.81	\$38,624.72	\$3,356,226.50
20	8/1/2014	\$77,199.53	\$39,421.41	\$37,778.12	\$3,318,448.38
21	11/1/2014	\$77,199.53	\$38,977.68	\$38,221.85	\$3,280,226.53
22	2/1/2015	\$77,199.53	\$38,528.73	\$38,670.80	\$3,241,555.73
23	5/1/2015	\$77,199.53	\$38,832.95	\$40,366.56	\$3,201,189.15
24	8/1/2015	\$77,199.53	\$37,600.38	\$39,599.15	\$3,161,590.00
25	11/1/2015	\$77,199.53	\$37,135.26	\$40,064.27	\$3,121,525.73
26	2/1/2016	\$77,199.53	\$36,664.67	\$40,534.86	\$3,080,990.87
27	5/1/2016	\$77,199.53	\$35,401.85	\$41,797.68	\$3,039,193.19
28	8/1/2016	\$77,199.53	\$35,697.61	\$41,501.92	\$2,997,691.27
29	11/1/2016	\$77,199.53	\$35,210.14	\$41,989.39	\$2,955,701.88
30	2/1/2017	\$77,199.53	\$34,716.95	\$42,482.58	\$2,913,219.30
31	5/1/2017	\$77,199.53	\$33,102.15	\$44,097.38	\$2,869,121.92
32	8/1/2017	\$77,199.53	\$33,700.00	\$43,499.53	\$2,825,622.39
33	11/1/2017	\$77,199.53	\$33,189.06	\$44,010.47	\$2,781,611.92
34	2/1/2018	\$77,199.53	\$32,672.13	\$44,527.40	\$2,737,084.52
35	5/1/2018	\$77,199.53	\$31,100.78	\$46,098.75	\$2,690,985.77
36	8/1/2018	\$77,199.53	\$31,607.66	\$45,591.87	\$2,645,393.90
37	11/1/2018	\$77,199.53	\$31,072.14	\$46,127.39	\$2,599,266.51
38	2/1/2019	\$77,199.53	\$30,530.34	\$46,669.19	\$2,552,597.32
39	5/1/2019	\$77,199.53	\$29,004.50	\$48,195.03	\$2,504,402.29
40	8/1/2019	\$77,199.53	\$29,416.09	\$47,783.44	\$2,456,618.85

AMORTIZATION SCHEDULE

\$4 MILLION LAND ACQUISITION BONDS, SERIES 2009 (CONT'D)

Pmt #	Payment Date	PAYMENT AMOUNT			Loan Balance
		Total	Interest	Principal	
41	11/1/2019	\$77,199.53	\$28,854.84	\$48,344.69	\$2,408,274.16
42	2/1/2020	\$77,199.53	\$28,286.99	\$48,912.54	\$2,359,361.62
43	5/1/2020	\$77,199.53	\$27,110.03	\$50,089.50	\$2,309,272.12
44	8/1/2020	\$77,199.53	\$27,124.14	\$50,075.39	\$2,259,196.73
45	11/1/2020	\$77,199.53	\$26,535.97	\$50,663.56	\$2,208,533.17
46	2/1/2021	\$77,199.53	\$25,940.89	\$51,258.64	\$2,157,274.53
47	5/1/2021	\$77,199.53	\$24,512.55	\$52,686.98	\$2,104,587.55
48	8/1/2021	\$77,199.53	\$24,719.97	\$52,479.56	\$2,052,107.99
49	11/1/2021	\$77,199.53	\$24,103.55	\$53,095.98	\$1,999,012.01
50	2/1/2022	\$77,199.53	\$23,479.90	\$53,719.63	\$1,945,292.38
51	5/1/2022	\$77,199.53	\$22,103.85	\$55,095.68	\$1,890,196.70
52	8/1/2022	\$77,199.53	\$22,201.78	\$54,997.75	\$1,835,198.95
53	11/1/2022	\$77,199.53	\$21,555.79	\$55,643.74	\$1,779,555.21
54	2/1/2023	\$77,199.53	\$20,902.22	\$56,297.31	\$1,723,257.90
55	5/1/2023	\$77,199.53	\$19,580.93	\$57,618.60	\$1,665,639.30
56	8/1/2023	\$77,199.53	\$19,564.19	\$57,635.34	\$1,608,003.96
57	11/1/2023	\$77,199.53	\$18,887.22	\$58,312.31	\$1,549,691.65
58	2/1/2024	\$77,199.53	\$18,202.30	\$58,997.23	\$1,490,694.42
59	5/1/2024	\$77,199.53	\$17,128.69	\$60,070.84	\$1,430,623.58
60	8/1/2024	\$77,199.53	\$16,803.75	\$60,395.78	\$1,370,227.80
61	11/1/2024	\$77,199.53	\$16,094.36	\$61,105.17	\$1,309,122.63
62	2/1/2025	\$77,199.53	\$15,376.63	\$61,822.90	\$1,247,299.73
63	5/1/2025	\$77,199.53	\$14,172.74	\$63,026.79	\$1,184,272.94
64	8/1/2025	\$77,199.53	\$13,910.18	\$63,289.35	\$1,120,983.59
65	11/1/2025	\$77,199.53	\$13,166.80	\$64,032.73	\$1,056,950.86
66	2/1/2026	\$77,199.53	\$12,414.68	\$64,784.85	\$992,166.01
67	5/1/2026	\$77,199.53	\$11,273.72	\$65,925.81	\$926,240.20
68	8/1/2026	\$77,199.53	\$10,879.39	\$66,320.14	\$859,920.06
69	11/1/2026	\$77,199.53	\$10,100.41	\$67,099.12	\$792,820.94
70	2/1/2027	\$77,199.53	\$9,312.28	\$67,887.25	\$724,933.69
71	5/1/2027	\$77,199.53	\$8,237.23	\$68,962.30	\$655,971.39
72	8/1/2027	\$77,199.53	\$7,704.88	\$69,494.65	\$586,476.74
73	11/1/2027	\$77,199.53	\$6,888.61	\$70,310.92	\$516,165.82
74	2/1/2028	\$77,199.53	\$6,062.76	\$71,136.77	\$445,029.05
75	5/1/2028	\$77,199.53	\$5,113.57	\$72,085.96	\$372,943.09
76	8/1/2028	\$77,199.53	\$4,380.50	\$72,819.03	\$300,124.06
77	11/1/2028	\$77,199.53	\$3,525.18	\$73,674.35	\$226,449.71
78	2/1/2029	\$77,199.53	\$2,659.82	\$74,539.71	\$151,910.00
79	5/1/2029	\$77,199.53	\$1,726.11	\$75,473.42	\$76,436.58
80	8/1/2029	\$77,334.39	\$897.81	\$76,436.58	\$0.00

AMORTIZATION SCHEDULE

\$8.9 MILLION COUNTY STORMWATER BONDS

(CITY PORTION)

This is a Miami-Dade County Bond. Improvements were made prior to the City's incorporation. Amounts below represent the City's proportionate share of the debt.

Period Ending 9/30	Payment	Principal	Interest	Principal Balance
				\$8,954,785
2007	\$388,563	\$83,685	\$304,878	\$8,871,100
2008	\$666,118	\$247,779	\$418,339	\$8,623,321
2009	\$665,777	\$256,082	\$409,695	\$8,367,239
2010	\$665,889	\$265,259	\$400,630	\$8,101,980
2011	\$665,921	\$274,873	\$391,048	\$7,827,107
2012	\$666,045	\$285,361	\$380,684	\$7,541,746
2013	\$665,917	\$296,286	\$369,631	\$7,245,460
2014	\$666,216	\$308,522	\$357,694	\$6,936,938
2015	\$665,934	\$322,069	\$343,865	\$6,614,869
2016	\$665,721	\$337,364	\$328,357	\$6,277,505
2017	\$665,896	\$354,407	\$311,489	\$5,923,098
2018	\$666,093	\$372,324	\$293,769	\$5,550,774
2019	\$665,831	\$390,678	\$275,153	\$5,160,096
2020	\$665,962	\$410,343	\$255,619	\$4,749,753
2021	\$665,984	\$430,882	\$235,102	\$4,318,871
2022	\$665,853	\$452,295	\$213,558	\$3,866,576
2023	\$665,962	\$475,019	\$190,943	\$3,391,557
2024	\$665,809	\$498,617	\$167,192	\$2,892,940
2025	\$665,787	\$523,526	\$142,261	\$2,369,414
2026	\$665,831	\$549,746	\$116,085	\$1,819,668
2027	\$665,874	\$577,277	\$88,597	\$1,242,391
2028	\$665,853	\$606,119	\$59,734	\$636,272
2029	\$665,700	\$636,272	\$29,428	-
	\$15,038,536	\$8,954,785	\$6,083,751	

AMORTIZATION SCHEDULE

\$55 MILLION CITY HALL CONSTRUCTION COPs, SERIES 2010

There are two series in this issuance, Series 2010A – Tax Exempt Certificates of Participation and Series 2010A-2 Taxable Certifications of Participation (BABs) issued for the purpose of construction and equipping the new City Hall.

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
6/1/2011	\$1,402,117		\$2,127,086	-\$724,969	\$55,000,000
12/1/2011	\$1,219,232		\$1,849,640	-\$630,408	\$55,000,000
6/1/2012	\$1,219,232		\$1,849,640	-\$630,408	\$55,000,000
12/1/2012	\$1,219,232		\$1,849,640	-\$630,408	\$55,000,000
6/1/2013	\$2,274,232	\$1,055,000	\$1,849,640	-\$630,408	\$53,945,000
12/1/2013	\$1,198,132		\$1,828,540	-\$630,408	\$53,945,000
6/1/2014	\$1,198,132		\$1,828,540	-\$630,408	\$53,945,000
12/1/2014	\$1,170,757		\$1,801,165	-\$630,408	\$53,945,000
6/1/2015	\$3,415,757	\$2,245,000	\$1,801,165	-\$630,408	\$51,700,000
12/1/2015	\$1,150,201		\$1,769,540	-\$619,339	\$51,700,000
6/1/2016	\$2,345,201	\$1,195,000	\$1,769,540	-\$619,339	\$50,505,000
12/1/2016	\$1,128,840		\$1,736,677	-\$607,837	\$50,505,000
6/1/2017	\$2,363,840	\$1,235,000	\$1,736,677	-\$607,837	\$49,270,000
12/1/2017	\$1,106,765		\$1,702,715	-\$595,950	\$49,270,000
6/1/2018	\$2,386,765	\$1,280,000	\$1,702,715	-\$595,950	\$47,990,000
12/1/2018	\$1,083,885		\$1,667,515	-\$583,630	\$47,990,000
6/1/2019	\$2,413,885	\$1,330,000	\$1,667,515	-\$583,630	\$46,660,000
12/1/2019	\$1,060,111		\$1,630,940	-\$570,829	\$46,660,000
6/1/2020	\$2,440,111	\$1,380,000	\$1,630,940	-\$570,829	\$45,280,000
12/1/2020	\$1,035,443		\$1,592,990	-\$557,546	\$45,280,000
6/1/2021	\$2,465,443	\$1,430,000	\$1,592,990	-\$557,546	\$43,850,000
12/1/2021	\$1,002,121		\$1,541,724	-\$539,603	\$43,850,000
6/1/2022	\$2,497,121	\$1,495,000	\$1,541,724	-\$539,603	\$42,355,000
12/1/2022	\$967,284		\$1,488,129	-\$520,845	\$42,355,000
6/1/2023	\$2,532,284	\$1,565,000	\$1,488,129	-\$520,845	\$40,790,000
12/1/2023	\$930,815		\$1,432,023	-\$501,208	\$40,790,000
6/1/2024	\$2,565,815	\$1,635,000	\$1,432,023	-\$501,208	\$39,155,000
12/1/2024	\$892,716		\$1,373,409	-\$480,693	\$39,155,000
6/1/2025	\$2,607,716	\$1,715,000	\$1,373,409	-\$480,693	\$37,440,000
12/1/2025	\$852,752		\$1,311,926	-\$459,174	\$37,440,000
6/1/2026	\$2,647,752	\$1,795,000	\$1,311,926	-\$459,174	\$35,645,000

AMORTIZATION SCHEDULE

\$55 MILLION CITY HALL CONSTRUCTION COPs, SERIES 2010 (CONT'D)

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
12/1/2026	\$810,924		\$1,247,575	-\$436,651	\$35,645,000
6/1/2027	\$2,685,924	\$1,875,000	\$1,247,575	-\$436,651	\$33,770,000
12/1/2027	\$768,268		\$1,181,950	-\$413,683	\$33,770,000
6/1/2028	\$2,728,268	\$1,960,000	\$1,181,950	-\$413,683	\$31,810,000
12/1/2028	\$723,678		\$1,113,350	-\$389,673	\$31,810,000
6/1/2029	\$2,773,678	\$2,050,000	\$1,113,350	-\$389,673	\$29,760,000
12/1/2029	\$677,040		\$1,041,600	-\$364,560	\$29,760,000
6/1/2030	\$2,822,040	\$2,145,000	\$1,041,600	-\$364,560	\$27,615,000
12/1/2030	\$628,241		\$966,525	-\$338,284	\$27,615,000
6/1/2031	\$2,868,241	\$2,240,000	\$966,525	-\$338,284	\$25,375,000
12/1/2031	\$577,281		\$888,125	-\$310,844	\$25,375,000
6/1/2032	\$2,922,281	\$2,345,000	\$888,125	-\$310,844	\$23,030,000
12/1/2032	\$523,933		\$806,050	-\$282,118	\$23,030,000
6/1/2033	\$2,973,933	\$2,450,000	\$806,050	-\$282,118	\$20,580,000
12/1/2033	\$468,195		\$720,300	-\$252,105	\$20,580,000
6/1/2034	\$3,033,195	\$2,565,000	\$720,300	-\$252,105	\$18,015,000
12/1/2034	\$409,841		\$630,525	-\$220,684	\$18,015,000
6/1/2035	\$3,089,841	\$2,680,000	\$630,525	-\$220,684	\$15,335,000
12/1/2035	\$348,871		\$536,725	-\$187,854	\$15,335,000
6/1/2036	\$3,148,871	\$2,800,000	\$536,725	-\$187,854	\$12,535,000
12/1/2036	\$285,171		\$438,725	-\$153,554	\$12,535,000
6/1/2037	\$3,215,171	\$2,930,000	\$438,725	-\$153,554	\$9,605,000
12/1/2037	\$218,514		\$336,175	-\$117,661	\$9,605,000
6/1/2038	\$3,278,514	\$3,060,000	\$336,175	-\$117,661	\$6,545,000
12/1/2038	\$148,899		\$229,075	-\$80,176	\$6,545,000
6/1/2039	\$3,348,899	\$3,200,000	\$229,075	-\$80,176	\$3,345,000
12/1/2039	\$76,099		\$117,075	-\$40,976	\$3,345,000
6/1/2040	\$3,421,099	\$3,345,000	\$117,075	-\$40,976	\$0
	\$101,768,593	\$55,000,000	\$71,787,776	-\$25,019,183	

AMORTIZATION SCHEDULE

\$60 MILLION GENERAL OBLIGATION BOND

This issuance was approved by voters in April 2014 for Parks and Recreation improvements and purchase of crime prevention equipment.

Date	Payment	Principal	Interest	Principal Balance
1/1/2021	\$696,486		\$696,486	\$59,670,000
7/1/2021	\$3,266,486	\$2,570,000	\$696,486	\$57,100,000
1/1/2022	\$727,634		\$727,634	\$57,100,000
7/1/2022	\$3,232,634	\$2,505,000	\$727,634	\$54,595,000
1/1/2023	\$680,335		\$680,335	\$54,595,000
7/1/2023	\$3,280,335	\$2,600,000	\$680,335	\$51,995,000
1/1/2024	\$630,292		\$630,292	\$51,995,000
7/1/2024	\$3,330,292	\$2,700,000	\$630,292	\$49,295,000
1/1/2025	\$577,025		\$577,025	\$49,295,000
7/1/2025	\$3,382,025	\$2,805,000	\$577,025	\$46,490,000
1/1/2026	\$521,086		\$521,086	\$46,490,000
7/1/2026	\$3,436,086	\$2,915,000	\$521,086	\$43,575,000
1/1/2027	\$498,714		\$498,714	\$43,575,000
7/1/2027	\$3,463,714	\$2,965,000	\$498,714	\$40,610,000
1/1/2028	\$474,475		\$474,475	\$40,610,000
7/1/2028	\$3,484,475	\$3,010,000	\$474,475	\$37,600,000
1/1/2029	\$447,505		\$447,505	\$37,600,000
7/1/2029	\$3,517,505	\$3,070,000	\$447,505	\$34,530,000
1/1/2030	\$418,463		\$418,463	\$34,530,000
7/1/2030	\$3,538,463	\$3,120,000	\$418,463	\$31,410,000
1/1/2031	\$388,324		\$388,324	\$31,410,000
7/1/2031	\$3,573,324	\$3,185,000	\$388,324	\$28,225,000
1/1/2032	\$355,487		\$355,487	\$28,225,000
7/1/2032	\$3,605,487	\$3,250,000	\$355,487	\$24,975,000
1/1/2033	\$320,842		\$320,842	\$24,975,000
7/1/2033	\$3,640,842	\$3,320,000	\$320,842	\$21,655,000
1/1/2034	\$284,620		\$284,620	\$21,655,000
7/1/2034	\$3,674,620	\$3,390,000	\$284,620	\$18,265,000
1/1/2035	\$246,788		\$246,788	\$18,265,000
7/1/2035	\$3,711,788	\$3,465,000	\$246,788	\$14,800,000
1/1/2036	\$206,386		\$206,386	\$14,800,000
7/1/2036	\$3,756,386	\$3,550,000	\$206,386	\$11,250,000
1/1/2037	\$156,881		\$156,881	\$11,250,000
7/1/2037	\$3,801,881	\$3,645,000	\$156,881	\$7,605,000
1/1/2038	\$106,052		\$106,052	\$7,605,000
7/1/2038	\$3,856,052	\$3,750,000	\$106,052	\$3,855,000
1/1/2039	\$53,758		\$53,758	\$3,855,000
7/1/2039	\$3,908,758	\$3,855,000	\$53,758	0
	\$75,252,306	\$59,670,000	\$15,582,306	

AMORTIZATION SCHEDULE

\$6 MILLION REVENUE BOND

This bond was issued on September 28, 2016 for additional funding for the City Hall and Police Headquarter construction project.

Date	Payment	Interest	Principal	Balance
9/29/2016				\$6,000,000.00
1/1/2017	\$335,008.21	\$32,966.67	\$302,041.54	\$5,697,958.46
7/1/2017	\$335,008.21	\$61,253.05	\$273,755.16	\$5,424,203.30
1/1/2018	\$335,008.21	\$58,310.19	\$276,698.02	\$5,147,505.28
7/1/2018	\$335,008.21	\$55,335.68	\$279,672.53	\$4,867,832.75
1/1/2019	\$335,008.21	\$52,329.20	\$282,679.01	\$4,585,153.74
7/1/2019	\$335,008.21	\$49,290.40	\$285,717.81	\$4,299,435.93
1/1/2020	\$335,008.21	\$46,218.94	\$288,789.27	\$4,010,646.66
7/1/2020	\$335,008.21	\$43,114.45	\$291,893.76	\$3,718,752.90
1/1/2021	\$335,008.21	\$39,976.59	\$295,031.62	\$3,423,721.28
7/1/2021	\$335,008.21	\$36,805.00	\$298,203.21	\$3,125,518.07
1/1/2022	\$335,008.21	\$33,599.32	\$301,408.89	\$2,824,109.18
7/1/2022	\$335,008.21	\$30,359.17	\$304,649.04	\$2,519,460.14
1/1/2023	\$335,008.21	\$27,084.20	\$307,924.01	\$2,211,536.13
7/1/2023	\$335,008.21	\$23,774.01	\$311,234.20	\$1,900,301.93
1/1/2024	\$335,008.21	\$20,428.25	\$314,579.96	\$1,585,721.97
7/1/2024	\$335,008.21	\$17,046.51	\$317,961.70	\$1,267,760.27
1/1/2025	\$335,008.21	\$13,628.42	\$321,379.79	\$946,380.48
7/1/2025	\$335,008.21	\$10,173.59	\$324,834.62	\$621,545.86
1/1/2026	\$335,008.21	\$6,681.62	\$328,326.59	\$293,219.27
7/1/2026	\$335,008.21	\$3,152.11	\$293,219.27	\$0.00
	\$6,700,164.20	\$661,527.37	\$6,000,000.00	

AMORTIZATION SCHEDULE

\$6.9 MILLION TAXABLE REFUNDING REVENUE BONDS, SERIES 2019

This bond was issued in FY 2019 to refinance and change the tax status of the Land Acquisition Revenue Bonds \$14.4 million, Series 2007.

Date	Payment	Interest	Principal	Balance
2/28/2019				\$6,905,000.00
6/30/2019	\$76,238.11	\$76,238.11	\$0.00	\$6,905,000.00
12/30/2019	\$442,086.15	\$7,086.15	\$435,000.00	\$6,470,000.00
6/30/2020	\$625,792.60	\$210,792.60	\$415,000.00	\$6,055,000.00
12/30/2020	\$426,841.80	\$6,841.80	\$420,000.00	\$5,635,000.00
6/30/2021	\$618,588.30	\$183,588.30	\$435,000.00	\$5,200,000.00
12/30/2021	\$437,004.70	\$7,004.70	\$430,000.00	\$4,770,000.00
6/30/2022	\$605,406.60	\$155,406.60	\$450,000.00	\$4,320,000.00
12/30/2022	\$452,249.05	\$7,249.05	\$445,000.00	\$3,875,000.00
6/30/2023	\$586,247.50	\$126,247.50	\$460,000.00	\$3,415,000.00
12/30/2023	\$467,493.40	\$7,493.40	\$460,000.00	\$2,955,000.00
6/30/2024	\$576,273.90	\$96,273.90	\$480,000.00	\$2,475,000.00
12/30/2024	\$482,737.75	\$7,737.75	\$475,000.00	\$2,000,000.00
6/30/2025	\$560,160.00	\$65,160.00	\$495,000.00	\$1,505,000.00
12/30/2025	\$497,982.10	\$7,982.10	\$490,000.00	\$1,015,000.00
6/30/2026	\$538,068.70	\$33,068.70	\$505,000.00	\$510,000.00
12/30/2026	\$518,307.90	\$8,307.90	\$510,000.00	\$0.00
	\$7,911,478.56	\$1,006,478.56	\$6,905,000.00	



Miscellaneous City Statistics

MISCELLANEOUS STATISTICAL CHARTS, GRAPHS & TABLES

This section provides the user selected charts and graphs that supplement the material presented in other sections of this budget book. These provide additional detail and in some cases, a graphic representation of previous narrative outlined throughout the budget document such as in the introduction section of the book.



Image: Clip Art of Graphs, Line Chart & Pie Chart

TOP TEN LARGEST PROPERTY TAXPAYERS IN THE CITY OF MIAMI GARDENS (TAX YEAR 2021)

OWNER	USE	TAX VALUE (IN 000S)	TAXES PAID	% OF TAX BASE
1. SOUTH FLORIDA STADIUM LLC (HARDROCK STADIUM)	PROFESSIONAL SPORTS	\$204,549	\$1,418	4.9%
2. MG EAST LLC	WAREHOUSE	\$68,497	\$475	1.2%
3. MDH MIAMI SSIP LLC	WAREHOUSE	\$46,326	\$321	1.1%
4. WALMART	RETAIL OUTLET	\$45,528	\$316	1.0%
5. DORSAN DEVELOPMENT	RESIDENTIAL-MULTIFAMILY	\$42,698	\$296	0.9%
6. CALDER RACE COURSE	HORSE RACING/CASINO	\$40,195	\$279	0.8%
7. EASTGROUP PROPERTIES LP	VACANT LAND	\$38,378	\$266	0.6%
8. GARDENS AND 27 LLC	RETAIL OUTLET	\$34,711	\$241	0.6%
9. PARK PLAZA APARTMENT HOLDINGS LLC	RESIDENTIAL-MULTIFAMILY	\$28,666	\$199	0.5%
10. TRG SBV II OWNER LLC	RETAIL OUTLET	\$28,310	\$196	0.5%

TAXES=TAXABLE VALUE/1000 X MILLAGE RATE (6.9363)

TOP TEN PUBLIC OR PRIVATE EMPLOYERS IN THE CITY OF MIAMI GARDENS FY 2020

EMPLOYER	USE	LOCATION	EMPLOYEES
1. Hard Rock Stadium	Sports Facility	2269 NW 199 Street	1,527
2. Wal-Mart	Retail	27th Ave, 199 th St. U.S. 441, NW 179 th St	923
3. City of Miami Gardens	City Government	18605 NW 27th Ave	529
4. UAIC	Insurance	1313 NW 167th Street	458
5. St. Thomas University	Private University	16401 NW 37th Ave	326
6. Calder Casino & Race Track	Horse Racing/Casino	21001 NW 27th Ave	305
7. US Post Office	Federal Government	18690 NW 37th Ave	294
8. Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	282
9. Brandsmart, USA	Retail Electronics	4320 NW 167 Street	268
10. Florida Memorial University	Private University	15800 NW 42nd Ave	248

*Full Time Equivalent

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty of these contents.

CITY OF MIAMI GARDENS PARKS AND RECREATION FACILITIES

NO.	PARK NAME	ACREAGE	ACRES/1,000 PERSONS
Total Community		71.5	
1	Betty T. Ferguson Community Center Park	24	
2	Rolling Oaks Park	33.5	
3	Senior Center Park	14	
Total Neighborhood		100.6	
3	Andover Park	2.87	
4	Dr Lester Brown Park	10	
5	Brentwood Park and Pool	4.5	
6	Buccaneer Park	5.5	
7	Bunche Park & Pool	8.64	
8	Miami Carol City Park	16.61	
9	AJ King Park	5.66	
10	Cloverleaf Park	1.27	
11	Bennett Lifter Park	2	
12	Myrtle Grove Park & Pool	7.69	
13	Norwood Park & Pool	4.94	
14	Risco Park (Miami-Dade School Board)	16.4	
15	Scott Park	9.7	
16	Vista Verde Park	11.91	
17	Jordan's Landing	0.10	
18	Vista Lago	3	
Natural Area Preserve		6.28	
19	Scrub Oak Preserve	6.28	
Linear Parks		26.18	
20	Library Walking Trail	26.18	
Single Purpose Parks		4.13	
21	North Dade Optimist Club	4.13	
Mini Parks		1	
22	Waterman Park	1	
GRAND TOTAL		209.69	1.85 acres

CITY OF MIAMI GARDENS

LIST OF PUBLIC EDUCATIONAL FACILITIES

No.	School Name	Street Address	Principal
Elementary Schools			
1	Barbara Hawkins Elementary	19010 NW 37 Ave, Miami Gardens, FL 33056	Rhonda Y. Williams
2	Brentwood Elementary	3101 NW 191 St, Miami Gardens, FL 33056	Tamika R. Robinson
3	Bunche Park Elementary	16001 Bunche Park Dr, Miami Gardens, FL 33054	Jacqueline N. Lewis
4	Carol City Elementary	4375 NW 173 Dr, Miami Gardens, FL 33055	Donna S. Lee
5	Crestview Elementary	2201 NW 187 St, Miami Gardens, FL 33056	Maria V. Hardwick
6	Dr. Frederica S. Wilson/ Skyway	4555 NW 206 Terr, Miami Gardens, FL 33055	Tiffany C. James
7	Golden Glades Elementary	16520 NW 28 Ave, Miami Gardens, FL 33054	Jeff Rateau
8	Hibiscus Elementary	18701 NW 1 Ave, Miami Gardens, FL 33169	Barbara A. Vines
9	Miami Gardens Elementary	4444 NW 195 St, Miami Gardens, FL 33055	Kathleen John-Louissaint
10	N. Dade Center for Modern Language Elementary	1840 NW 157 St, Miami Gardens, FL 33054	Robin T. Armstrong
11	Norland Elementary	19340 NW 8 Ct, Miami Gardens, FL 33169	Michael J. Charlot
12	Norwood Elementary	19810 NW 14 Ct, Miami Gardens, FL 33169	Dr. Kevin N. Williams
13	Parkview Elementary	17631 NW 20 Ave, Miami Gardens, FL 33056	Dr. Crystal Spence
14	Parkway Elementary	1320 NW 188 St, Miami Gardens, FL 33169	Maria C. Fernandez
15	Rainbow Park Elementary	15355 NW 19 Ave, Miami Gardens, FL 33054	Chanda O. Scott
16	Scott Lake Elementary	1160 NW 175 St, Miami Gardens, FL 33169	Bridget L. McKinney
K-8			
17	Myrtle Grove K-8	3125 NW 176 St Miami Gardens, FL 33056	Dr. Apryle L. Kirnes
18	North County K-8	3520 NW 207 St Miami Gardens, FL 33056	Aisha V. Marrero
Middle Schools			
19	Andover Middle School	121 NW 207 St, Miami Gardens, FL 33169	Malcolm E. Nicholas
20	Carol City Middle	3737 NW 188 St, Miami Gardens, FL 33055	Andrija A. Harrison
21	Norland Middle	1235 NW 192 Terr, Miami Gardens, FL 33169	Dr. Sacha T. Challenger
22	North Dade Middle	1840 NW 157 St, Miami Gardens, FL 33054	Kharim Armand

CITY OF MIAMI GARDENS

LIST OF PUBLIC EDUCATIONAL FACILITIES (CONTINUED)

No.	School Name	Street Address	Principal
High Schools			
23	Miami Carol City Senior High	3301 Miami Gardens Dr, Miami Gardens, FL 33056	Kenneth L. Williams
24	Miami Norland Senior High	1050 NW 195 St, Miami Gardens, FL 33169	David T. Ladd
Other Schools			
23	Jan Mann Opportunity Education	16101 NW 44 Ct, Miami Gardens, FL 33054	Jamarv R. Dunn

CITY OF MIAMI GARDENS: CURRENT PERMITS AND FORECAST FOR RESIDENTIAL OR COMMERCIAL DEVELOPMENT

Project Name	Location	Type of Use	Building SF or # of Units	Land Acreage
STATUS: UNDER CONSTRUCTION				
Turnpike Distribution Cntr. (Bridge Point)	County Line Road & Florida Turnpike	Industrial	2,328,816 sf	54.2
Eastgroup Properties (Gateway Commerce Park)	3900 NW 215 St	Industrial	850,000 sf	184.9
St. Thomas University School of Business	16400 NW 32 Ave	Institutional	100,000 sf	4.47

CITY OF MIAMI GARDENS: CURRENT PERMITS AND FORECAST FOR RESIDENTIAL OR COMMERCIAL DEVELOPMENT

Project Name	Location	Type of Use	Building SF or # of Units	Land Acreage
STATUS: BUILDING PERMIT				
Advance Point Apartments	16561 NW 47 Ave	Multi-family	22 units	1.5
Seven Eleven	1195 NW 167 St	Gas Station	2,538 sf	0.49
Walden Place	NW 208 St & NW 14 Pl	Townhomes	85 units	8.86
Walden Place II	NW 208 St & NW 14 Pl	Townhomes	76 units	10.82
Village Shops	NW 27 Ave & 191 St	Commercial	19,664 sf	1.56
Vista Lago	SW corner of 207 St & NW 4 Ave	Multi-family	401 units	36.99

CITY OF MIAMI GARDENS: CURRENT PERMITS AND FORECAST FOR RESIDENTIAL OR COMMERCIAL DEVELOPMENT

Project Name	Location	Type of Use	Building SF or # of Units	Land Acreage
STATUS: SITE PLAN				
35 Acres	191 St & NW 27 Ave	Mixed Use Sports / Entertainment	1,200,000 sf	35
African Museum	NW 32 Ave & NW 207 St	Institutional	13,000 sf	0.77
AJ King Park	4250 NW 178 St	Government	Existing	5.65
Andover Park	100 NW 209 St	Government	0	2.86
Bennett Lifter Park	20775 NW 22 Ave	Government	1,500 sf	2
Brentwood Pool	19406 NW 32 Ave	Government	To be Demolished	9.98
Cloverleaf Park	303 NW 191 St	Government	1,500 sf	1.26
International Equipment Sales	15290 NW 34 Ave	Commercial	4,128 sf	1.4
Lester Brown Park	19504 NW 32 Ave	Government	Existing 2,500 sf	9.99
Risco Park	19000 NW 37 Av	Government	TBD	26
Rolling Oaks Park	18701 NW 17 Av	Government	TBD	32.13
Scott Park	17710 NW 15 Ct	Government	3,000 sf	3.31

CITY OF MIAMI GARDENS
INCOME & RACE DEMOGRAPHICS INFORMATION
 U.S. CENSUS BUREAU (2020 ACS ESTIMATES)

INCOME DEMOGRAPHICS				
	MIAMI GARDENS		MIAMI-DADE COUNTY	
Income Range	Households	Percent	Households	Percent
Less than \$10,000	1,491	4.60%	73,214	8.00%
\$10,000 to \$14,999	1,486	4.60%	48,790	5.30%
\$15,000 to \$24,999	3,790	11.80%	89,094	9.80%
\$25,000 to \$34,999	6,228	19.40%	94,037	10.30%
\$35,000 to \$49,999	5,441	16.90%	111,246	12.20%
\$50,000 to \$74,999	6,429	20.00%	164,077	18.00%
\$75,000 to \$99,999	3,265	10.10%	105,186	11.50%
\$100,000 to \$149,999	3,180	9.90%	116,398	12.80%
\$150,000 to \$199,999	566	1.80%	48,379	5.30%
\$200,000 or more	295	0.9%	62,384	6.80%
Totals	32,171		912,805	
Median income (dollars)	\$43,196		\$55,171	
Mean income (dollars)	\$55,158		\$82,803	

RACE DEMOGRAPHICS		
SUBJECT	NUMBER	PERCENT
Total population	111,640	100.00%
One Race	90,855	98.40%
Two or More Races	20,785	1.60%
White	10,409	27.70%
Black or African American	70,886	65.70%
American Indian and Alaska Native	197	0.30%
Asian	798	0.50%
Native Hawaiian and Other Pacific Islander	23	0.00%
Some Other Race	8,542	4.20%

CITY OF MIAMI GARDENS
COMMUNITY DEMOGRAPHICS
 U.S. CENSUS BUREAU (2020 ACS ESTIMATES)
 Not available yet

SUBJECT	NUMBER	PERCENT
Total population	110,003	100.00%
Under 5 years	8,882	8.10%
5 to 9 years	4,268	3.90%
10 to 14 years	8,263	7.50%
15 to 19 years	8,037	7.30%
20 to 24 years	7,429	6.80%
25 to 34 years	16,808	15.30%
35 to 44 years	12,457	11.30%
45 to 54 years	13,196	12.00%
55 to 59 years	7,698	7.00%
60 to 64 years	6,314	5.70%
65 to 74 years	8,010	7.30%
75 to 84 years	5,952	5.40%
85 years and over	2,689	2.40%
Median age (years)	36.3	
Under 18 years	26,342	23.90%
16 years and over	87,335	79.40%
18 years and over	83,661	76.10%
21 years and over	78,599	71.50%
62 years and over	19,770	18.00%
65 years and over	16,651	15.10%
18 years and over	86,101	
Male	38,897	46.50%
Female	44,764	53.50%
65 years and over	16,651	
Male	7,315	43.90%
Female	9,336	56.10%

CITY OF MIAMI GARDENS AWARDS & RECOGNITION

One reason for the City's success is the caliber of staff. In 2003, the City had 1 employee. Today, there are over 500 employees, including over 200 in the City's police department alone. From the outset, the City made a conscience effort to recruit the best employees possible. While City residence was a plus (today, over 65% of our employees reside in the City), experience, attitude, innovative thinking and a willingness to do whatever job is necessary were and are the principal criteria for hiring. We are proud of our employees and here is proof of their abilities:

- 14 years of Distinguished Budget Award from the Government Finance Officers Association.
- 2005-2015, Tree City USA Award.
- 2006, City Manager Awarded the Outstanding Public Administrator, American Society of Public Administration.
- 2006, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2006, Rogers Award for outstanding public service announcements Keep America Beautiful National Awards
- 2007-2017, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2017, Award for excellence in Comprehensive Annual Financial Report, Government Finance Officers Association.
- 2007, National Purchasing Institute Achievement of Excellence in Procurement
- 2007, HUD Certified and eligible to administer HUD housing programs.
- 2007, American Planning Assn - Florida, Gold Coast Section, Innovation Award for the City's Future Land Use Plan.
- 2007, Florida Planning and Zoning Association - Outstanding Innovation Award.
- 2007, Received I.S.O. Rating of #4 for the City's Building Department.
- 2008, Trees Florida, Inc. Best in State Award for Tree Planting Project.
- 2008, School Crossing Guard Division was featured in the FDOT Best Practices Book.
- 2008, Success South Florida Magazine Honoring Oliver Gilbert as one of the 40 under 40 achievers of Today & Tomorrow
- 2009, American City & County Magazine's Crown Community Award.
- 2009, G.E.M.S. Program (Girls Empowerment) listed in the Florida League of Cities Best Practices Book.
- 2009, Miami Gardens' Foreclosure Program featured in Time Magazine.
- 2009, City of Miami Gardens featured on the NBC Evening News with Brian Williams as "What Works."
- 2009, Florida Festival Events Association:
 - Best Photography for "The Mime" Miss Miami Gardens Scholarship Pageant
 - Best Miscellaneous Printed Materials for Jazz in the Gardens Handout
 - Best Newspaper Special for Miss Miami Gardens Scholarship Pageant
 - Best Web Site for www.jazzinthegardens.com
- 2010, National Purchasing Institute Achievement of Excellence in Procurement
- 2010, Names one of 125 communities nationwide that are Kid-Friendly.
- 2010, The JPM Centre at Miami Gardens Drive Inc., Isaiah S. Williams Jr. Development Affordable Housing and the JPM Centre Groundbreaking
- 2011 – 2012, Excellence in Public Procurement, Florida Association of Public Procurement Officials
- 2011, Recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.
- 2011 – 2012, Playful City USA recognized from national non-profit KaBOOM.

CITY OF MIAMI GARDENS AWARDS & RECOGNITION (CONT'D)

- 2012, Award from APWA South Branch for the NW 183 Street Landscaping Project
- 2012, Sterling Agency Award to an agency that has reached three consecutive years of having a department that is fully certified.
- 2012, Community Leadership Award- on behalf of the 26,000 Leaders, Members and Professionals of the Miami Association of Realtors presented to Olivier G. Gilbert, III
- 2013, Certificate Award from the Universal Public Procurement Certificate Council
- 2013, Certificate of Achievement for Excellence in Financial Reporting Government Finance Officers Association. =
- 2012 – 2013, Award of Excellence in Procurement from the Florida Association of Public Procurement Officials
- Florida Festival Events Association presented the following awards to the City in FY 2013:
 - Jazz in the Gardens Website: 2nd place
 - City of Miami Gardens 10th Anniversary Promotional Item: 3rd place
 - Jazz in the Gardens Photo: 3rd place
 - Jazz in the Gardens Social Media: 3rd place
- 2013, ICABA Honors, Honorable Oliver G. Gilbert, III- Elected Official of the Year
- 2013, Service Excellence Awarded Mayor Oliver G. Gilbert, III and Miami Gardens City Council- JPM & The JPM Centre
- 2013, MDCLC President's Distinguished Board Member Award presented to The Honorable Oliver Gilbert, III Mayor, City of Miami Gardens
- 2013, Playful City USA Community KaBoom!
- 2013, Tree City USA Arbor Day Foundation
- 2014, Award of Excellence in Public Procurement
- 2014, MetLife Foundation/Generation United Best Intergenerational Communities Award Generations United
- 2014, Recipient of Universal Public Procurement Certification
- 2014, Who's Next Foundation presented to Mayor Oliver Gilbert
- 2015, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2015, Jazz in the Gardens was voted as "Top 100 Best Events in South Florida" by BizBash
- 2015, Jazz in the Gardens won several Sensational Awards:
 - Program/Event Guide (1st Place)
 - Tickets and Invitations (1st Place)
 - PR/Media Campaign (2nd Place)
 - Website (3rd Place)
- 2015, Community Service Award New Hope Missionary Baptist Church of Miami, Present to Mayor Oliver G. Gilbert
- 2017, The B.M.e Genius award presented to Mayor Oliver G. Gilbert for Building a Caring and Prosperous Miami
- 2018, Award for a video presentation in an effort to support Affordable Housing at the Florida Housing Conference (SHIP)
- 2018, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2018, GALA Verde- Most Outstanding Green Elected Official City of Miami Gardens Mayor Oliver Gilbert
- 2018, Recognized for Legal Department of the year by the Daily Business Review
- 2019, City of Miami Gardens Economic Marketing Award
- 2019, African American Mayors Association Excellence in Presidential Leadership, Mayor Oliver Gilbert, AAMA conference and 5th anniversary celebration

- 2019, St. Thomas University Leadership Award- Leaders for Life presented to The Honorable Mayor Oliver G. Gilbert, III
- 2020, CAACE Project of the Year Category II
- 2020, America-Cuban Association of Civic Engineers
- 2020, President of the Florida Chapter of the American Public Works Association, Tom Ruiz
- 2020, South Florida Building Officials Association, Building Official of the year, Osvaldo Diaz
- 2021, Association of Building Contractors Eagle Award2021, Association of Building Contractors Eagle Award

Appendix

RESOLUTION NO. 2021-116-3671

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A FINAL MILLAGE RATE AT A PUBLIC HEARING TO BE LEVIED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021, THROUGH SEPTEMBER 30, 2022 FOR OPERATING PURPOSES; ESTABLISHING THE ROLLBACK RATE; ESTABLISHING THE DEBT MILLAGE RATE APPROVED BY THE ELECTORATE; PROVIDING FOR DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 28, 2021, the City Council adopted Resolution No. 2021-105-3660 determining a “not to exceed” Operating Millage Rate and a Debt Millage Rate for the fiscal year commencing October 1, 2021 (“Fiscal Year 2021-2022”), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 8, 2021 at 6:00 p.m., and September 22, 2021, at 6:00 p.m. and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2021-2022 commencing October 1, 2021, and

WHEREAS, the public and all interested parties have had the opportunity to address their comments to the City Council and the City Council has considered the comments of the public regarding the millage rate,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. COMPUTATION OF THE ROLLBACK RATE: The roll-back rate for FY 2021-2022 is 6.3042 mills.

Section 3. ADOPTION OF PROPOSED MILLAGE RATE: The City Council hereby adopts and establishes the proposed Operating Millage Rate for the City of Miami Gardens for FY 2021-2022 at 6.9363 mills, which is \$6.9363 per \$1,000.00 of taxable property value within the City of Miami Gardens, Florida. The percent increase of this millage rate over the roll-back rate is 10.03%.

Section 4. ADOPTION OF VOTED MILLAGE RATE: The City Council hereby adopts and establishes the Voted Millage Rate for the City of Miami Gardens for FY 2021-2022 at 0.7284 mill, which is \$0.7284 per \$1,000 of taxable value within the City of Miami Gardens, Florida.

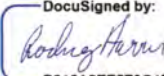
Section 5. The City's aggregate millage rate is 7.6647 (a combined total Millage of 6.9363 Mills for operating and 0.7284 Mills for debt service).

Section 6. DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER: The Finance Director, through the City Manager, is directed to complete all TRIM Compliance requirements utilizing the Department of Revenue electronic eTRIM system.

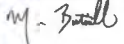
Section 7. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS SPECIAL MEETING HELD ON SEPTEMBER 22, 2021

ATTEST:

DocuSigned by:

B912A2FE5F0C4ED

RODNEY HARRIS, MAYOR

DocuSigned by:

C4408C142F1C48B...

MARIO BATAILLE, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

MOVED BY: Vice Mayor Reggie Leon

SECONDED BY: Councilwoman Shannon Campbell

VOTE: 7-0

Mayor Rodney Harris
Vice Mayor Reggie Leon
Councilwoman Shannon Campbell
Councilwoman Shannan Ighodaro
Councilwoman Linda Julien
Councilman Robert Stephens
Councilwoman Katrina Wilson

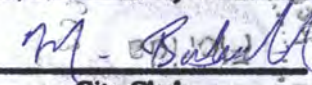
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)

State of Florida
County of Miami-Dade

CERTIFICATION

I, the undersigned, duly appointed City Clerk of the City of Miami Gardens, Florida, hereby certify that the attached is a true and correct copy of RES 2021-116-3671 as shown in the records of the city on file in the office of the city clerk.

Witness, my hand and the corporate seal of the city of Miami Gardens, Florida, this 22 day of SEPT 2021.


City Clerk
City of Miami Gardens, Florida

ORDINANCE NO. 2021-006-436

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2021-2022 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR INTERFUND TRANSFERS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget document, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2021-2022, and

WHEREAS, the proposed Fiscal Year 2021-2022 budget for the City of Miami Gardens, included an estimate of revenues and expenditures, and

WHEREAS, the City Manager has provided for various City departments in the budget, and

WHEREAS, the City Council has determined the amount of money which must be raised to conduct the affairs of the City as required by City-operating funds, departments, offices and agencies for Fiscal Year 2021-2022, so that the business of the City may be conducted on a balanced budget, and

WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, will be held by the City on Wednesday, September 8, 2021 at 6:00 p.m., and Wednesday September 22, 2021, at 6:00 p.m. at the City of Miami Gardens City Hall, 18605 NW 27 Ave., Miami Gardens, FL 33056, and

WHEREAS, said public hearings have been held as stated above and comments from the public concerning said budget have been heard and considered, and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves, and

WHEREAS, during the course of a budgetary year, the City applies for and/or receives certain grants and reimbursements, and

WHEREAS, the City does not know the dollar amount of the grants or reimbursements that will be awarded at the time that the budget is approved, and

WHEREAS, when grants are awarded, reimbursements, unexpected revenues and donations are accepted by the City, these funds must be accounted for in the budget, and

WHEREAS, it is more expedient to allow the Resolution accepting the grant or donation to enact the necessary budget transfers and amendments.

WHEREAS, special events listed by name that are include in the attached Budget with a specific line item an are hereby approved in accordance with the approval of the Budget should not need additional authority from the City Council unless they require the

City Manager to exceed his purchasing authority for said events, as outlined in the Code of Ordinances.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:**

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. BUDGET ADOPTION:

- A. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments for the Fiscal Year beginning October 1, 2021, and ending September 30, 2022:

FUND	FY 2021-2022 PROPOSED
GENERAL FUND	\$ 86,768,514
TRANSPORATION FUND	11,809,828
GRANT FUND	1,099,978
STATE HOUSING INNITIATIVE PROGRAM	479,887
COMMUNITY DEVELOPMENT BLOCK GRANT	1,111,210
SPECIAL TAXING DISTRICTS	739,160
IMPACT FEES FUNDS	4,687,984
DEVELOPMENT SERVICES	3,980,495
DEBT SERVICE	11,246,333
CAPITAL PROJECTS	7,547,287
STORMWATER	7,711,313
TOTAL OPERATING APPROPRIATIONS	\$ 137,181,989

- B. The following revenues will be available during Fiscal Year 2021-2022 to meet the foregoing appropriations:

GENERAL FUND	
Property Taxes	\$ 38,462,746
Franchise Fees	4,935,000
Intergovernmental Revenue	13,035,179

Utility Taxes	10,810,861
Fines and Forfeitures	4,183,595
Licenses, Permits & Fees	2,780,500
Charges for Services	7,677,347
Miscellaneous	3,121,647
Grants & Loans	64,971
Interfund Transfers	1,696,668
TOTAL REVENUES	\$86,768,514

TRANSPORTATION FUND

Fuel Taxes	\$ 2,132,724
Intergovernmental Revenue	5,525,501
Fines and Forfeitures	2,800
Licenses, Permits & Fees	202,000
Charges for Services	30,000
Miscellaneous	64,900
Interfund Transfers	221,741
Re-appropriated Fund Balance	3,630,162
TOTAL REVENUES	\$ 11,809,828

DEVELOPMENT SERVICES FUND

Licenses, Permits & Fees	\$ 2,385,832
Charges for Services	358,978
Miscellaneous	11,759
Re-appropriated Fund Balance	1,223,926
TOTAL REVENUES	\$ 3,980,495

CIP FUND

From General Fund	\$6,622,253
Build America Bonds Rebate	925,034
TOTAL REVENUES	\$ 7,547,287

STORMWATER FUND

Licenses, Permits & Fees	\$ 5,552,990
Charges for Services	35,000

Miscellaneous	25,000
Re-appropriated Retained Earnings	2,098,323
TOTAL REVENUES	\$ 7,711,313

GRANT FUND

Grants	\$ 1,099,978
TOTAL REVENUES	\$ 1,099,978

SHIP FUND

SHIP Program	\$ 479,887
TOTAL REVENUES	\$ 479,887

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Grants	\$ 1,111,210
TOTAL REVENUES	\$ 1,111,210

SPECIAL TAXING DISTRICT FUNDS

Special Assessments	\$ 739,160
TOTAL REVENUES	\$ 739,160

DEBT SERVICE FUND

Ad Valorem Taxes	\$ 3,960,268
Transfers In	7,286,065
TOTAL REVENUES	\$ 11,246,333

IMPACT FEES FUNDS

Re-appropriated Fund Balance	\$ 4,687,984
TOTAL REVENUES	\$ 4,687,984

SECTION 3. EXPENDITURE OF FUNDS: The City Manager is authorized to expend or contract for expenditures, pursuant to the Charter of the City of Miami Gardens and adopted Code of Ordinances, in accordance with the adopted Fiscal Year 2021-2022

budget and budget detail, which is attached hereto and made a part of this ordinance as if it were set forth here in full. The City Manager is hereby authorized to allocate City resources as deemed necessary.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-fund transfers and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scriveners' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary including but not limited to accepting grant or donation of funds or upon issuance of a bond or other municipal debt instrument and re-appropriated "assigned fund balance" for Parks & Recreation operating purpose for completed projects funded from the General Obligation Bond.

SECTION 7. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to carry out all requirements associated with Special Events that are specifically listed by name in the attached Budget with a specific line item. The City Manager does not need additional authority from the City Council for the special event, unless the special event requires the City Manager to exceed his purchasing authority as outlined in the Code of Ordinances.

SECTION 8. CARRYOVER OF FUNDS: The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2020-21.

SECTION 9. REVENUE MANUAL: All fees shall be set as outlined in the FY 2021-2022 Revenue Manual and any amendments are included in the FY 2021-2022 Annual Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 10. FINANCIAL POLICIES: All policies included under "Financial Policies" in the FY 2021-2022 Annual Operating Budget Document is adopted and approved by Council. The policies may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 11. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as 'Transfers to,' and 'Transfers from' regardless of fund.

SECTION 12. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

SECTION 13. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 14. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent

provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

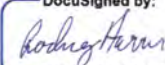
SECTION 15. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 8th DAY OF SEPTEMBER 2021.

MOVED BY: VICE MAYOR REGGIE LEON

SECONDED BY: COUNCILMAN ROBERT STEPHENS

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 22nd DAY OF SEPTEMBER 2021.

DocuSigned by:

B912A2EF5F0C4FC...
RODNEY HARRIS, MAYOR

ATTEST:

DocuSigned by:

C4408C142F1C48B...
MARIO BATAILLE, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

1ST READING MOVED BY: Vice Mayor Reggie Leon

1ST READING SECONDED BY: Councilman Robert Stephens

1ST VOTE: 7-0

Mayor Rodney Harris	<u>X</u> (Yes)	<u> </u> (No)
Vice Mayor Reggie Leon	<u>X</u> (Yes)	<u> </u> (No)
Councilwoman Shannon Campbell	<u>X</u> (Yes)	<u> </u> (No)

Councilwoman Shannan Ighodaro
Councilwoman Linda Julien
Councilman Robert Stephens
Councilwoman Katrina Wilson

<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)

2nd READING MOVED BY: Councilman Robert Stephens
2nd READING SECONDED BY: Councilwoman Julien

2nd READING VOTE: 7-0

Mayor Rodney Harris
Vice Mayor Reggie Leon
Councilwoman Shannon Campbell
Councilwoman Shannan Ighodaro
Councilwoman Linda Julien
Councilman Robert Stephens
Councilwoman Katrina Wilson

<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)
<u>X</u> (Yes)	___ (No)

State of Florida
County of Miami-Dade

CERTIFICATION

I, the undersigned, duly appointed City Clerk of the City of Miami Gardens, Florida, hereby certify that the attached is a true and correct copy of ORD 2021-006-436 as shown in the records of the city on file in the office of the city clerk.

Witness, my hand and the corporate seal of the city of Miami Gardens, Florida, this 22 day of SEPT 2021.

M. Butcher
City Clerk
City of Miami Gardens, Florida



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12


Year : 2021	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI GARDENS	Taxing Authority : CITY OF MIAMI GARDENS

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	5,276,278,212	(1)
2.	Current year taxable value of personal property for operating purposes	\$	446,731,366	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	160,917	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	5,723,170,495	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	64,103,898	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	5,659,066,597	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	5,213,085,119	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (9)
SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 7/1/2021 1:49 PM		

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	6.9363	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	36,159,522	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	483,451	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	35,676,071	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	5,659,066,597	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	6.3042	per \$1000	(16)
17.	Current year proposed operating millage rate	6.9363	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	39,697,628	(18)

19.	TYPE of principal authority (check one)		<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
			<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)		<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
			<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs				STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 35,676,071	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			6.3042 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 36,080,011	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>			\$ 39,697,628	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			6.9363 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>			10.03 %	(27)
First public budget hearing		Date : 9/8/2021	Time : 6:00 PM EST	Place : Virtual Zoom Meeting / City Hall/City of Miami Gardens 18605 NW 27 Ave, Miami Gardens, FL 33056 Phone: 305-533-8888	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Taxing Authority			8/2/2021 1:31 PM	
	Title : CAMERON BENSON, CITY MGR		Contact Name and Contact Title : MIRTHA DZIEDZIC, FINANCE DIRECTOR		
	Mailing Address : 18605 NW 27 Ave		Physical Address : 18605 NW 27 AVE		
	City, State, Zip : MIAMI GARDENS, FL 33056		Phone Number : 3056228000		Fax Number : 3054741285

Instructions on page 3



Financial & Budget Glossary

FINANCIAL AND BUDGET GLOSSARY

Every human endeavor has its own words, phrases, and acronyms that are somewhat unique and that help its practitioners in conducting business. Unfortunately, government is prolific user of such language. Unfortunately, too often these terms are used with unindoctrinated audiences leading to confusion as well as frequently obscuring the message trying to be conveyed.

The following glossary of terms, phrases and acronyms commonly used primarily in municipal finance and budgeting, but also included are terms, phrases and acronyms used in related municipal endeavors such as planning, engineering, public safety and others, as you will find reference to them throughout the full budget document. This glossary is designed to help the reader as they encounter an unfamiliar statement.

A

Abatement – A complete or partial waiver of taxes, fees or service charges imposed by the City. **Also:** Reducing the degree or intensity of, or eliminating, pollution.

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Account Groups - Account groups are used to establish accounting control of general fixed assets and the unmatured principal of general long-term obligations. Assets and liabilities of these funds are neither spendable resources nor do they require current appropriation. Therefore, they are accounted for separately from the governmental fund types.

Accountability - Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

Accounting Period – A period of time where the City determined its financial position and results of operations. The City of Miami Gardens' accounting period is October 1st through September 30th each year. The State of Florida's accounting period is July 1 through June 30.

Accounting System – The total structure or system of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Across-the-Board – This phrase usually refers to a percent increase/decrease in the budget spread equally across government appropriations or within an agency across bureaus or programs.

Accrued Interest – Coupon interest accumulated on a bond or note since the last interest payment or, for a new issue, from the dated date to the date of delivery. Since interest on municipal bonds is payable semi-annually, every six months, when you buy a bond in mid-term you are only entitled to the interest the bond earns after you buy it. The interest earned previously, the accrued interest, belongs to the seller. Some first-time bond buyers think this payment is a hidden charge or fee, not realizing that they will get it back in full at the next interest payment date as tax-free interest.

Accrual Basis of Accounting – The method of accounting which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Accumulated Depreciation (credit) - The accumulation of systematic and rational allocations of the estimated cost of a capital item (Machinery, equipment, buildings, certain improvements other than buildings, infrastructure) on a historical cost basis, over the useful life of the item. This account is not used for any networks or subsystems of infrastructure that are reported using the modified approach.

Advanced Refunded Bonds - A municipality may sell a second bond issue at a lower interest rate cost, placing the proceeds of the issue in an escrow account from which the first issue's principal and interest will be repaid when due.

Aquifer - An underground geologic formation capable of storing water.

AICPA - American Institute of Certified Public Accountants.

Air Quality Testing - Third party testing programs for low emitting products and materials. Testing certifies that chemical and particle emissions meet acceptable Indoor Air Quality (IAQ) pollutant guidelines and standards. Scientific Certification Systems' (SCS) Indoor Advantage program is an example of this.

Air Quality Standards - The level of pollutants prescribed by regulations that are not to be exceeded during a given time in a defined area.

Activity – A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

Activity Based Costing – Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actual - Reflects the actual financial activity for the fiscal year on the cash basis of accounting.

Actuarial - A method in the mathematics of risk, especially as it relates to insurance calculations such as premiums, reserves, dividends, and insurance and annuity rates. They work for insurance companies to evaluate applications based on risk.

Actuary - A person who performs actuarial services.

Ad Valorem - A major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills (\$0.001) times the non-exempt value of property.

ADA – See: *Americans with Disabilities Act*.

Administrative Services Charges or Fees – See: *Cost Allocation Plan*.

Adopted Budget – The City Council approved budget establishing the legal authority for the expenditure of funds as set for in the adopting Council budget Ordinance.

Advance Refunding Bonds - A financing structure under which new bonds are issued to repay an outstanding bond issue prior to its first call date. Generally, the proceeds of the new issue are invested in government securities, which are placed in escrow. The interest and principal repayments on these securities are then used to repay the old issue, usually on the first call date.

AFIS – See: *Automated Fingerprint Identification System*.

A.I.A. – American Institute of Architects. When used after a person's name, it signifies that the individual is a professional architect as recognized by the state licensing authority.

Aquifer - An underground water-bearing rock formation or group of formations, which supplies groundwater, wells or springs.

Alcoholic Liquor Tax - A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

Allocation - The expenditure amount planned for a particular project or service, but an amount that requires additional Council action or "appropriation" before expenditures will be authorized.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Alternative Fuel Vehicle – A car or other vehicle or piece of equipment that is powered by either a non-fossil or a mix of fuels that lower polluting emissions. It is often called a Hybrid Vehicle. Common alternative fuel sources are methanol, propane, E-85 gas, bio-diesel, Compressed Natural Gas, and electric.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Amended Budget – The adopted budget as formally adjusted as provided for in law.

American Recovery and Reinvestment Act (ARRA) - An act of Congress passed in 2009 providing for grants and other allocations of Federal funds for projects to help put Americans back to work. Also Called Stimulus Grants.

Americans With Disabilities Act (ADA) - A Federal law which addresses discrimination against individuals with disabilities. It requires that governments, among others, take certain actions to

ensure access to employment, housing, voting, public facilities and transportation resources for persons with disabilities.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annualization – For Revenues, the extrapolation of a revenue stream for an annual period based on a partial year collection. For expenditures, the cost of funding a budget issue for one complete fiscal year based on partial year expenditures.

Annuity - A contract between an insurance company and an individual which generally guarantees lifetime income to the individual or whose life the contract is based in return for either a lump sum or periodic payment to the insurance company. Interest earned inside an annuity is income tax-deferred until it is paid out or withdrawn.

Appraiser – One who is trained and educated in the methods of determining the value of property (appraised value) (See: *Property Appraiser*).

Appreciation - Appreciation is the increase in value of an asset. The term "appreciation" may be applied to real estate, stocks, bonds, etc.

Appropriated Fund Balance – The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Appropriation - An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

APWA – American Public Works Association.

Arbitrage – A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

ARRA – See: *American Recovery and Reinvestment Act*.

Arterial Roads – The main traffic corridors that are within the city. They are fed by collector roads which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

As-Builts - Drawings, plans, surveys, etc. done after construction is complete indicating items as they were actually constructed, which may have differed from original plans.

Assessed Valuation - For property taxation purposes, the County's Property Assessor establishes a market value for all real and for certain personal property within the County. In Florida, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. The value established for the real property is used as a basis in levying property taxes. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value

are allowed for property improvements, upon change in ownership, and 5% for non-homestead property. Homeowners and certain veterans and senior citizens can qualify for exemptions under state code.

Asset – Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit – An audit is a review of the City's financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Authorized Positions – Employee positions which are authorized or funded in the adopted or amended budget.

Automated Fingerprint Identification System - A biometric identification methodology that uses digital imaging technology to obtain, store, and analyze fingerprint data. The AFIS was originally used by the U.S. Federal Bureau of Investigation (FBI) in criminal cases.

Available Fund Balance - The annual dollar amount of available reserves a municipality has in its operating and reserve funds at fiscal year-end.

Average life - The average length of time an issue of serial bonds and/or term bonds with mandatory sinking funds and/or estimated prepayments is expected to be outstanding. It also can be the average maturity of a bond portfolio.

B

Backflow - The undesirable reversal of flow of water or mixtures of water and other liquids, gases, or other substances into the distribution pipes of the potable water supply from any source.

Backflow Prevention Device - A physical device placed on all connections to a public water system that prevents water from flowing backwards from a user back into the potable water line.

Balance Sheet – The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget – A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

Balloon Maturity - An inordinately large amount of bond principal maturing in any single year. Also called a Term Bond.

B.A.N. – See *Bond Anticipation Note*

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The City of Miami Gardens uses the modified accrual basis of accounting for accounting and budgeting. (See: *Modified Accrual Accounting*).

Basis Point – One basis point is calculated as 1/100th of a percentage point.

Beacon Council – An organization charges with bringing new, job generating business to the communities within Miami-Dade County, while assisting existing businesses in their efforts to expand. It markets Miami-Dade County worldwide as a viable, attractive business location and provides a variety of free services to companies interested in relocation.

Bearer Bond - A bond that has no identification of the owner of the security. It is presumed to be owned by the bearer or the person who holds it. It was much sought after because of the ease of transferring or gifting. All bonds issued prior to June 1983 were bearer bonds; since then, they have been issued in Registered Bond form.

Beginning Balance - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year. (Also see: *Fund Balance, Carry-Over and Cash Forward*).

Benchmark(ing) – A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

Best Management Practices (BMPs) - In environmental regulation, Best Management Practices are defined as "source control" and "that practice which is used for a given set of conditions to achieve satisfactory water quality and quantity enhancement at a minimum cost." More simply put, BMPs refers to many practices or types of controls, for example: a silt fence or staked hay bales during construction to prevent erosion; limiting the removal of vegetation and limiting the time bare land is exposed to rainfall; sweeping streets to keep pollutants and litter from being washed into the storm sewer system; fertilizer and pesticide application control; and structural controls such as physical containment of stormwater in ponds to allow settling, filtration and percolation.

Bid - An offer submitted by a vendor in response to a Request for Bid.

Bid Bond - An insurance agreement, accompanied by a monetary commitment, by which a third party (the surety) accepts liability and guarantees that the vendor will not withdraw the bid or proposal, and that the vendor will accept the contract as bid or proposed, or else the surety will pay a specific amount.

Biennial Budgeting - A process that estimates revenues and expenditures for a two-year period.

Bio-Degradable - A material or substance capable of decomposing quickly and without harmful effects to the environment when left exposed to nature.

Bio-Fuels - Fuels that are made from renewable raw materials, such as plant biomass or vegetable oils; considered to burn cleaner than petroleum-based fuels that pollute the environment. (Also see: *Alternative Fuel Vehicles*)

Biomass - Biomass refers to living and recently dead biological material that can be used as fuel or for industrial production. Most commonly, biomass refers to plant matter grown for use as bio-fuel, but it also includes plant or animal matter used for production of fibers, chemicals or heat. Biomass may also include biodegradable wastes that can be burnt as fuel. It excludes organic material which has been transformed by geological processes into substances such as coal or petroleum.

Block Grant - Allocation of Federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area. (Also see: *CDBG*)

BMP – See: *Best Management Practices*.

Boilerplate - Refers to the standardized or pro forma language that is used at the front of a bill, ordinance, bid, request for proposal or other document that states findings or conditions common to all such documents (i.e. on bids: Bid procedure, disclaimers, standard requirements, insurance requirements, etc).

Bond – A bond is a written promise to pay a specified sum of money (called face value or principal amount) at a specified date or dates in the future (called maturity) together with interest at a specified rate

Bond, A - A unit of debt, \$1000 of principal or par amount. For 200 years municipal bonds were sold in \$1000 denominations. Since the mid-1970s the minimum bond denomination has been \$5000; nevertheless, "A Bond" is bought, sold, referred to and priced as if it were \$1000.

Bond Anticipation Notes – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

Bond Counsel - A specialized attorney with primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption (See: *Bond Counsel's Opinion*).

Bond Counsel's Opinion – Opinion which usually addresses (1) whether the Bonds are valid and binding obligations of the Issuer; (2) the source of payment or security for the Bonds; and (3) whether and to what extent interest on the Bonds is exempt from Federal income taxes and from taxes, if any, imposed by the state of Issue.

Bond Covenant - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

Bond Funds – Resources derived from issuance of bonds for specific purposes, usually to finance capital expenditures.

Bond Insurance - Insurance issued by a private insurance company for either an entire issue or specific maturities that guarantees to pay principal and interest when due. This will provide a credit rating of triple-A and thus a lower borrowing cost for the issuer.

Bond Issued – Bond sold.

Bond Premium - The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Bond Rating – A rating made by an established bond rating company from a schedule of grades indicating the worthiness or the probability of repayment of principal and interest on bonds issued. The three principle bond rating agencies for municipalities are: Standard & Poor's, Moody's Investor Service, and Fitch.

	Moody's	Standard & Poor's	Fitch
Best Quality	Aaa	AAA	AAA
High Quality	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
Upper Medium Grade	Aa1	A+	A+
	Aa2	A	A
	Aa3	A-	A-
Medium Grade	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

Bonded debt - The portion of an issuer's debt structure represented by outstanding bonds, sometimes limited by constitutional or legislative restraints.

Bonded Debt Per Capita – The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

Brownfield - Brownfields are abandoned or idle properties where real or perceived contamination hinders redevelopment. Most brownfields have a history of industrial use and many are found in distressed communities. Fear of environmental contamination is a serious disincentive to redevelopment and hampers reinvestment in the urban core.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Amendment – The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has

the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance.

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document (Program and Financial Plan) – The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

Budget Hearing - A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

Budget Message – Included in the opening section of the budget, the City Manager's budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

Budget Ordinance – A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

Budget Policies – General and specific guidelines adopted by the City that govern the financial plan's preparation and administration.

Budget Schedule – The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

Budget Transfer – The movement of funds between accounts or funds within the adopted budget.

Budgetary Basis – The method of accounting applied to the budgetary accounts and process.

Budgetary Control - The control or management of an entity in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Building Permits - The City requires that building permits be obtained for most construction activity to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the Development Services Fund.

Business Tax Receipt – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. Formerly called Occupational Licenses or Tax.

C

CAD – See: *Computer Aided Dispatch System*.

CADD – Computer Aided Design & Drafting, a component of the Public Works design software.

CAFR – See: *Comprehensive Annual Financial Report*.

Call - An option that gives the holder the right to buy an underlying security at a preset price within a specified time.

Cap - A "cap" is a legal limit on total annual discretionary spending.

Capital Expenditures – Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over \$10,000 with an expected life of 5 years or more.

Capital Improvement Fund – An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Capital Improvement Program (CIP) – A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

Capital Lease – A Capital Lease is a lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the least term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, and improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least \$5,000 and an expected lifespan of less than 5 years (Also see: *Capital Expenditure*).

Capital Project – Major construction, acquisition, or renovation activity, which adds value to a government's physical assets or significantly increases their useful life.

Capital Project Budget – A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over \$10,000.

Capitalized Interest - When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

Carbon Footprint - The total amount of greenhouse gas emissions released into the environment. There are many recognized methods to calculate a carbon footprint. Kimball Office has chosen the World Resources Institute (WRI) Greenhouse Gas Protocol as the guideline to calculate our corporate carbon footprint. This protocol is well respected and has been adopted by the International Standards Organization (ISO). Greenhouse gas emissions from all sources are added up and changed into units of CO2 equivalent which is used to standardize greenhouse gas emissions and allow comparisons from year-to-year and across industries. The total amount of carbon emissions, usually in metric tons per year (1 metric ton equals 2204lbs), is then reported both internally and to the public as an indication of the amount of greenhouse gas the company produces.

Carbon Neutral - A company, person or action either not producing any carbon emissions or, if it does, having been offset elsewhere.

Carbon Offset - Carbon offsetting is the act of reducing greenhouse gas emissions by allowing companies to do emissions trading. For example, a factory or production facility may be unable to reduce its own carbon footprint through its own actions, so it may voluntarily purchase credits from another party to offset their actions. The goal of carbon offsets is to attain a carbon neutral overall balance.

Carpooling - The shared use of a car by the driver and one or more passengers, usually for commuting. Carpooling reduces the costs involved in repetitive or long distance driving by sharing cars, reducing the number of cars on the road, decreases pollution, the need for parking space and, in a global perspective, reduces greenhouse gas emissions.

Carry-Over - Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated. (Also See: *Fund Balance*, *Beginning Balance* and *Cash Forward*).

Cash Basis of Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Equivalents - Equivalents are defined as highly liquid investments with original maturities of three months or less, which include the State Board of Administration's investment pool and overnight repurchase agreements.

Cash Flow Budget - A projection of the cash receipts and disbursements anticipated during a given period.

Cash Forward - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: *Fund Balance*, *Beginning Balance* and *Carry-Over*).

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

C.C.N.A. - See: *Consultants Competitive Negotiation Act*.

Centerline Miles - The length of a road, in miles.

CERCLA - Refers to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), commonly known as Superfund. CERCLA addresses abandoned or historical waste sites and contamination. It was enacted in 1980 to create a tax on the chemical and petroleum industries and provided federal authority to respond to releases of hazardous substances.

Certificate of Occupancy - Official certification that a premise conforms to applicable ordinances and may be used or

occupied. A certificate of occupancy is granted upon completion of new construction or completion of alterations or additions to existing structures.

Certificates of Participation (COPs) - A Form of lease-purchase financing used to construct or acquire capital facilities and equipment. Certificates of participation a debt instrument and are typically secured by lease payments from the government entity using a facility. A COP issue is often used to finance projects such as prisons or courthouses necessary to provide government services but that may not enjoy sufficient public support to be financed through a voter approved general obligation bond issue. In many cases, payments by the municipality are subject to annual legislative appropriations. Interest earned on the Certificates by the private lender is tax exempt.

Certificate of Use - An official certification that business property is located and/or operates within a zoning district which allows such use. It is an annual process that requires a site inspection to ensure compliance with the zoning code.

Certificate of Re-Occupancy - A certificate ensuring that a building is consistent with zoning and nuisance codes prior to resale.

Certificate of Zoning Compliance - A written statement issued by the Development Services Department authorizing building uses, accessory building and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

Certified Green Local Government - The Florida Green Building Coalition's Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

Certified Public Accountant (CPA) - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's educational and professional experience requirements for certification.

Certificate of Deposit (CD) - An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

CD - See: *Certificate of Deposit*.

CDBG - See: *Community Development Block Grant*

CDBG Operating Fund - A special revenue fund for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the *capital projects fund*. The fund includes administrative costs, housing rehabilitation costs, pass-through project costs, and other costs of a non-capital improvement nature.

CDBG Recipient - Individuals or organizations that receive grants from Community Development funds.

CDD – See: *Community Development District*.

CDMP – See: *Comprehensive Development Master Plan*.

Chain of Custody - Chain-of-Custody (COC) is the documentation of the path taken by raw materials harvested from an FSC-certified source through processing, manufacturing, distribution, and printing until it is a final product ready for sale to the end consumer. **Also:** Documentation of the path taken crime-related evidence from crime scene to trial.

Change Order - A written order amending a purchase transaction previously formalized by a purchase order.

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

Charrette – A public input and design workshop used by planners in project design and formulation. The charrette provides a forum for ideas and offers the unique advantage of giving immediate feedback to the planners while giving mutual authorship to the plan by all those who participate.

Chart of Accounts - A chart of revenue and expenditure accounts (line items) used to record each type of transaction incurred by City operations.

Charter – See: *City Charter*.

CIP – See: *Capital Improvement Program*.

City Charter - The document of incorporation of a City, similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among various branches of government

City Council – The legislative and policy making body of the City consisting of the Mayor and six Council members collectively.

Client-Server – A computing platform where desktop personal computers (PC), known as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframes computers.

CO2 - Carbon Dioxide, a chemical compound composed of one carbon and two oxygen atoms. Carbon dioxide absorbs many infrared wavelengths of the sun's light.

CO2e - CO2 equivalent- the quantity of a given greenhouse gas (GHG) multiplied by its global warming potential. Carbon dioxide equivalents are computed by multiplying the weight of the gas being measured (for example, methane) by its estimated global warming potential (which is 21 for methane). This is the standard unit for comparing the degree of harm that can be caused by emissions of different GHGs.

COBRA - The Consolidated Omnibus Budget Reconciliation Act is a federal law requiring employers with more than 20 employees to offer terminated or retired employees the opportunity to continue their health insurance coverage for 18 months at the employee's expense. Coverage may be extended to the employee's dependents for 36 months in the case of divorce or death of the employee.

COLA – See: *Cost of Living Adjustment*.

Collateral – Securities or other property pledged by a borrower to secure payment of a loan.

Communications Service Tax (CST) – Also known as the “Unified” or “Simplified” tax, became operative October 1, 2001, and is meant to create a simplified tax structure for communications services statewide. It is collected by the state and remitted to the local taxing jurisdictions. It replaced the utility taxes on telephone and other communications services, the cable television franchise fee, the telecommunications franchise fee and communications permit fees.

Community Development Block Grant (CDBG) - A Federal grant for community development, redevelopment and housing programs, provided certain eligibility requirements are met and maintained.

Community Development District (CDD) – A local unit of Special-purpose government. A Community Development District may charge separate non-ad valorem special assessments for satisfying the debt obligations of the District related to financing, constructing, maintaining and servicing the District's improvements and/or services.

Community Rating System (CRS) – A program under National Flood Insurance Program which sets the rate schedule for flood insurance.

Community Redevelopment Agency (CRA) - A separate local agency providing housing and economic development funding and programs within portions of the City known as the project area. The City Council may serve as the Board of Directors of the CRA.

Compensated Absences – In accordance with GASB Statement 16 (GASB 16), *Accounting for Compensated Absences*, the City accrues a liability for compensated absences, as well as certain other salary related costs associated with the payment of compensated absences. Vacation leave is accrued as a liability as the benefits are earned by the employees. Sick leave is accrued as a liability as the benefits are earned by the employees, but only to the extent that it is probable that the City will compensate the employees for unused leave.

Component Units - Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

Compost - The relatively stable humus material that is produced from a composting process in which bacteria in soil mixed with

garbage and degradable trash break down the mixture into organic fertilizer.

Comprehensive Annual Financial Report (CAFR) - The official financial report of a government. It includes the State Auditor's audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

Comprehensive Development Master Plan (CDMP) – The State of Florida requires all municipal and county jurisdictions to develop a Comprehensive Plan for future growth and development within three years of incorporation. This plan should address virtually every aspect of City life and development and should reflect the local community's vision for future development. Some of the required elements of this plan include: Land Use, Parks and Recreation; Stormwater Management; Transportation, Inter-governmental Coordination; and Housing among others.

Comprehensive Planning - A general governmental services expenditure that includes the cost of providing master planning and development for the local unit. Also includes zoning, if applicable.

Computer Aided Dispatch (CAD) - a computer-based system of broadcast used to allocate police and fire response to public need.

Concurrency - Growth management requirement that public infrastructure improvements needed by public or private development are in place at the same with that development.

Connection fees - Fees charged to join or to extend an existing utility system. Often referred to as *tap fees* or *system development fees*.

Consistency - The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1].

Consultants Competitive Negotiation Act (CCNA) – A Florida law prescribing the procedure those governmental entities must follow to acquire certain professional services such as Architects, Engineers, and Surveyors.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

Contingency - An appropriation of funds which are set aside to cover unforeseen events that occur. Examples would include federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies such as operational or maintenance agreements.

Contributions and Donations – A miscellaneous revenue subcategory that includes gifts, pledges, grants, or bequests from private, non-governmental sources.

COPs – See: *Certificates of Participation*.

Cost Allocation Plan or System – A System methodology used to allocate those charges that are performed in support of an activity but are accounted for in other departmental or fund budgets. A percentage of these costs are charged back to the operating department based on a cost allocation system. Such costs include personnel, finance administration, purchasing assistance, legal assistance, oversight, record keeping and other such general support areas.

Cost Center - A section of the total organization having a specialized function or activity, and segregated cost and revenue data.

Cost of Living Adjustment (COLA) – The cost of living adjustment is a yearly across-the-board salary increase for all employees based on the increase in the general cost increase experienced by our local economy during the previous year. While the Consumer Price Index is one measure used to determine the amount of the COLA, the final determination is based upon the recommendation of the City Manager taking into account costs and funds available.

Countywide Service Area – As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health, sheriff, jails, courts, mass transportation, environmental protection, certain parks and recreational areas, certain public works activities, elections, tax collection, property appraisal and social services. In addition, in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

County Property Appraiser – See: *Property Appraiser*.

County Road System - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

County Tax Collector – See: *Tax Collector*.

Coupon – The part of a Bond that denotes the amount of interest due, and on what date and where the payment is to be made. Coupons are presented to the Issuer's designated paying agent or deposited in a commercial bank for collection.

Covenant - A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default.

Coverage - This is the margin of safety for payment of debt service on a revenue bond that reflects the number of times the actual and/or estimated project earnings or income for a 12-month period of time exceeds debt service that is payable.

CPA – See: *Certified Public Accountant*.

CPI – See: *Consumer Price Index*.

C.P.P.O. – *Certified Public Purchasing Official.*

CRA – See: *Community Redevelopment Agency.*

Cradle-to-Cradle - A design protocol that advocates the elimination of waste by recycling a material or product into a new or similar product at the end of its intended life, rather than disposing of it. At the end of their useful life, all materials become either a biological or technical nutrient.

Cradle-to-Grave - A manufacturing model, dating to the onset of the Industrial Revolution, which describes the process of disposing of a material or product via landfill, incineration, etc., at the end of its presumed useful life.

Cross Connection - Any actual or potential connection between a drinking water system and any other source or system through which it is possible to introduce any used water, industrial fluid, sewerage, gas or substance other than intended for drinking water.

CRS – See: *Community Rating System.*

CST – See: *Communications Service Tax.*

Culture and Recreation - A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

CRA (Community Redevelopment Agency) – See: *Redevelopment Agency.*

Current Liabilities - Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned). (Also See: *Liabilities*)

Current Yield - The ratio of the coupon rate on a bond to the dollar purchase price expressed as a percentage. Thus if you pay par or 100 cents on the dollar for your bond and the coupon rate is 6%, the current yield is 6%; however, if you paid 97 for your 6% discount bond the current yield is 6.186%. (.06 divided by 97). If you paid 102 for a 6% bond the current yield is 5.88% (.06 divided by 102).

Cushion Bonds - Bonds selling at a premium are called "cushion" bonds because they cushion the price volatility in an up and down market. By definition, a premium bond has a higher-than-market coupon interest rate. The dollar price movement of a high interest rate bond is less than that of a lower interest rate bond of the same maturity when general interest rates move up or down a few basis points.

CUSIP – The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, United States government, and corporate securities.

D

Daily Vehicle Miles Traveled (DVMT) - A measure of the total traffic on a road. It is the product of the average daily traffic count and the length of the road.

D.A.R.E. – See: *Drug Awareness Resistance Education.*

Dated Date (dtd.) - The date carried on the face of a bond or note from which interest normally begins to accrue.

Day Lighting (and views) - Provide the occupants with a connection between indoor spaces and the outdoors through the introduction of daylight and views into the regularly occupied areas of the tenant space.

Debarment - The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

Debentures - A long-term loan usually repayable at a fixed date, with a fixed rate of interest. Most debentures are secured on the borrower's assets.

Debt Burden - The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Financing - Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Issuance – The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit – The internal policy, statutory or constitutional maximum debt that an issuer can legally incur.

Debt Ratios – There are several key debt ratios used by the national credit rating agencies to assess a City's creditworthiness.

1. **Debt as a Percentage of Assessed Value:** This ratio indicates the relationship between a City's debt and taxable value of property in the City. It is an important indicator of the City's ability to repay debt, because property taxes are the primary source of City revenues used to repay debt. A smaller ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations. Generally, ratios less than 3% are considered low. Ratios between 3%-6% are medium, and ratios over 6% are considered high.
2. **Debt Service as a Percentage of General Government Expenditures:** Net bonded debt service costs are the costs for debt to be paid out of general public revenues, as opposed to Enterprise Fund revenues. This ratio is a measure of a City's ability to repay debt without hampering other City services. A smaller ratio indicates a lesser burden on the City's operating budget. A ratio of 8% to 10% is considered reasonable.

3. **Debt Payout Ratio:** This ratio is a measure of how quickly the City retires its outstanding indebtedness. A higher payout ratio preserves the City's capacity to borrow for future capital needs. A ratio of at least 65% is desirable.

The City will maintain its annual net bonded debt service costs at a ceiling of ten percent of the General Fund expenditures, with a target ratio of eight percent.

The City will maintain a ten-year payout ratio (ie; rate of principal amortization) for its net bonded debt of not less than 65%.

Debt Service - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

Debt Service as a Percentage of Expenditures - The portion of operating expenditures consumed by debt service costs.

Debt Service Fund - An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

Default - The inability to pay scheduled payments on debt.

Defeasance - An advanced refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. (Also see: *Advanced Refunding Bonds and Refunding*).

Default - Failure to pay in a timely manner principal and/or interest when due, or a Technical Default, the occurrence of an event as stipulated in the Indenture of Trust resulting in an abrogation of that agreement. A Technical Default can be a warning sign that a default on debt service is coming, but in reality actual debt service interruption does not always occur if the problems are resolved in time. A Technical Default will almost always drive down the price of a bond in secondary market trading.

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Defined Benefit Plan - A defined benefit plan pays participants a specific retirement benefit that is promised (defined) in the plan document. Under a defined benefit plan benefits must be definitely determinable. For example, a plan that entitles a participant to a monthly pension benefit for life equal to 30 percent of monthly compensation is a defined benefit plan.

Defined Contribution Retirement Plan - A retirement plan under which the annual contributions made by the employer or employee are generally stated as a fixed percentage of the employee's compensation or company profits. The amount of retirement benefits is not guaranteed; rather, it depends upon the investment performance of the employee's account.

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Density - The number of dwelling units (houses, apartments, townhouses, duplexes, etc.), or buildings per unit of land. Density is often expressed as dwelling units per acre or du/ac.

Department - A separate organizational unit designated by the City Council to define and organize City operations and functions.

Depreciation - Depreciation - Charges made against earnings to write off the cost of a fixed asset over its estimated useful life. Depreciation does not represent a cash outlay. It is a bookkeeping entry representing the decline in value of an asset over time.

Design for the Environment - A design concept that focuses on reducing environmental and human health impacts through thoughtful design strategies and careful materials selection.

Development of Regional Impact (DRI) - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

Direct Costs - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

Direct Deposit - A means of authorizing payment made by governments or companies to be deposited directly into a recipient's account. Used mainly for the deposit of salary, pension and interest checks.

Disadvantaged Business Enterprise (DBE) A business that meets the criteria to be certified as a disadvantaged business entity.

Disbursement - The expenditure of monies from an account.

Discount - Literally, a reduction in price. In municipal bonds, the amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than the principal amount or par value.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

Division - A separate organizational activity whose line of authority is under one of the City's operating departments.

DOJ - The United States Department of Justice.

Double-barreled Bond - A bond with two distinct pledged sources of revenue, such as earmarked monies from a specific enterprise or aid payment, as well as the general obligation taxing powers of the issuer.

DRI - See: *Development of Regional Impact*.

Drug Awareness Resistance Education (D.A.R.E.) - A police department-based program to teach kids how to recognize and

resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs.

Due Diligence – An thorough investigation conducted by a person responsible for approval or recommendation of a particular action prior to taking that action with the purpose of uncovering any flaws, misstatement, fraud, irregularities and other item material to the transaction are known. In municipal bond work it means an investigation conducted by the bond's underwriters and their counsel and, in some cases also by bond counsel and Issuer's counsel to determine whether all material items in connection with the Issuer, the Issue and the security for the Issue have been accurately disclosed in the Official Statement (or if a Private Placement in the Placement Memorandum) and that no material disclosure has been omitted.

DVMT - See: *Daily Vehicle Miles Traveled*.

E

E-government – See: *Electronic Government*.

Earmark — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, construction or other contracts.

Earth Day - One of two observances, intended to inspire awareness of and appreciate the Earth's environment.

Easement - A property right to enter, utilize and maintain another's property for a specific purpose. For example, often utility lines are located in an easement on private property.

Ecosystem - The interacting system of a biological community and its non-living environmental surroundings.

EEO – See: *Equal Employment Opportunity*.

EEOC – See: *Equal Employment Opportunity Commission*.

Effective Buying Income - Effective buying income measures income after taxes. Household EBI measures income on a household basis, regardless of the number of family members and compares it on a ratio basis to the national average. Per Capita EBI measures the same on a per person basis.

Effectiveness Measure - Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency Measures – Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

E.I. – Engineering Intern. A professional level of engineering attained through testing. Precedent to becoming a Professional Engineer (P.E.)

Embodied Energy - Refers to both the energy required to make a product and the molecular energy that exists in a product's material content.

Electronic Government (e-government) – A government's use of technology as an enabling strategy to improve services to its citizens and businesses including such services as internet payments, voice response systems, interactive kiosks, and other emerging technologies.

Electronic Transfer - The electronic trans-mission of payments from one bank to another through a wire.

Emergency Operations Center (EOC) - Command center for coordination and intervention for citywide or regional emergencies.

Emission - The release of any gas, particle, or vapor into the environment from a commercial, industrial, or residential source including smokestacks, chimneys, and motor vehicles.

Employee Benefits - Amounts paid by the City on behalf of employees. These amounts are not included in the gross salary. They are also called fringe benefits, and while not paid directly to employees, they are part of the cost of operating the City. Employee benefits include the City's cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security and tuition reimbursement.

EMS - Emergency Medical Service.

EMT – Emergency Medical Technician.

Encumbrances – Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Endangered Species Act - Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

Energy Recovery - Obtaining energy from waste through a variety of processes (e.g. combustion). Kimball Office uses wood scrap as a source of energy in many of its manufacturing plants.

Energy Star - Program administered by the Environmental Protection Agency that evaluates products based on energy efficiency. ENERGY STAR Rating is the rating a building earns using the ENERGY STAR Portfolio Manager to compare building energy performance to similar buildings in similar climates. A score of 50 represents average building performance.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate (for example, Water and Sewer, Stormwater, Electric).

Entitlements - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Entitlement Community - A federal designation that guarantees a municipality or county a portion of HUD appropriations within a specified formula based on census reporting.

Environmental Aspect - An element of industries or manufacturer's activities, products, or services that can interact positively or negatively with the environment used in the ISO 14001 EMS protocol.

Environmental Audit - An independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls.

Environmental Impact - Any change to the environment, good or bad, that wholly or partially results from industrial/manufacturing activities, products or services.

Environmental Impact Statement - A document required of federal agencies by the National Environmental Policy Act for major projects or legislative proposals significantly affecting the environment. A tool for decision making, it describes the positive and negative effects of the undertaking and cites alternative actions.

Environmental Footprint - The environmental impact any company or entity makes as it performs any activity. A footprint is determined by how well raw materials or by-products are (or aren't) absorbed by the surrounding environment.

Environmental Management System (EMS) - A series of activities designed to monitor and manage the environmental impacts of manufacturing activities. (See ISO 14001).

Environmental Protection Agency (EPA/USEPA) - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

EOC – See: *Emergency Operations Center*.

EPA – See: *Environmental Protection Agency*.

Equipment - Expenditures for durable goods such as computers, desks, chairs, or cars.

ERISA - The Employee Retirement Income Security Act is a federal law covering all aspects of employee retirement plans. If employers provide plans, they must be adequately funded and provide for vesting, survivor's rights, and disclosures.

ERU – See: *Equivalent Residential Unit*.

Escrow - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

Estimate – A general calculation or judgment based on historical data or previous performance.

Estimated Revenues – Projections of funds to be received during the fiscal year.

Equal Employment Opportunity (EEO) – policies, programs, and legislation designed to affirm or provide equal access to initial employment and to occupational benefits, promotions, and other opportunities during employment for traditionally disadvantaged groups

Equal Employment Opportunity Commission (EEOC) - A federal agency concerned with the enforcement and compliance of fair employments practice.

Equivalent Residential Unit (ERU) – A unit of measure equal to 1,548 square feet of impervious surface used to determine stormwater impact (and fee) on a particular piece of property. All single family structures are one REU. Non-residential parcels are measured in ERUs at the 1,548 square feet standard. (See: *Impervious Surface*). For Miami Gardens, the charge is \$4/mo per ERU.

Excel – A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

Executive - A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

Expenditure - The outflow of funds paid, or to be paid, for goods and services received during the current period.

Expenses – The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

External Audit – See: *Audit*.

F

Façade - The exterior walls of a building that can be seen by the public.

Fair Labor Standards Act (FLSA) – A federal law establishing certain employment standards and procedures to which local units of government, among others, must comply with regards to hiring, pay and other employment practices.

Fair Market Value (FMV) – Fair Market Value is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with both being required to act, and both having reasonable knowledge of the relevant facts.

False Alarm - An alarm signal causing a response by police or fire when a situation requiring a response did not exist at or about the time of the response. The burden of proving that such an alarm signal was not a false alarm is on the alarm user.

FASB - Financial Accounting Standards Board.

FCIC – See: *Florida Crime Information Center*.

FDEP – Florida Department of Environmental Protection.

FDOT – See: *Florida Department of Transportation*.

Feasibility Study - A financial study that estimates service needs, construction schedules, and most importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

Federal Emergency Management Agency (FEMA) - A federal agency which provides regulation on flood plain management and disaster assistance.

Federal Empowerment Zone – A geographic area designated by the U.S. Secretary of Housing and Urban Development (Urban Zone) or by the U.S. Secretary of Agriculture (Rural Zone) as meeting criteria for selection and being eligible for tax incentives and credits and for special consideration for programs of federal assistance.

Federal Employer Identification Number (FEIN) - A Federal Employer Identification Number (FEIN) is a nine-digit number that IRS assigns to identify a business entity. The IRS uses the number to identify taxpayers that are required to file various business tax returns. FEINs are used by employers, sole proprietors, corporations, partnerships, and nonprofit associations, and trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Federal Transit Administration (FTA) – An operating administration under the United States Department of Transportation that assists in development and improving mass transportation system for cities and communities countywide.

Felony - The most serious category of criminal offenses. With penalties of imprisonment ranging from a year and a day to life, or in some states, punishable by death.

FEMA – See: *Federal Emergency Management Administration*.

FGBC – See: *Florida Green Building Coalition*.

Fiber Optic - Thin transparent fibers of glass or plastic that transmit light through their length by internal reflections, used for transmitting data, voice, and images. Fiber-optic technology has virtually replaced copper wire in long distance telephone lines and is used to link computers in local area networks, with digitized light pulses replacing the electric current formerly used for the signal.

Fiduciary Fund - A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FIHS – See: *Florida Intrastate Highway System*.

Final Budget – Term used to describe revenues and expenditures for the upcoming fiscal year beginning October 1 and ending September 30 as adopted by the City Council.

Finance Department - A general government services department that includes the cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, billing, internal and external auditing, revenue collection, personnel, property control, grants development and other support services.

Financial Accounting Standards Board (FASB) - The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial Policy – A government's policies with respect to revenues, spending, investments, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides as agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - A major revenue category reflecting the revenues received from fines and penalties imposed for the commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

FIRM – See: *Flood Insurance Rate Map*.

Fiscal Agent - A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

Fiscal Policy – See: *Financial Policy*.

Fiscal Year – The 12 month period to which the annual operating budget applies, and at the end of which, the government determined its financial position and the results of its operations. For the City, this period is October 1st to the following September 30th. For the State of Florida, this period runs from July 1st to the following June 30th. (Also see: *Accounting Period*).

Fitch – An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is AAA. (See: *Bond Rating*).

Fixed Asset – A long-lived, tangible asset or system of assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements other than buildings, and infrastructure. Miami Gardens requires that an asset have a current value of at least \$5,000 in order to be classified as a fixed asset.

Fixed Charges - Repetitive expenditures of which the amounts are more or less constant or that must be paid from time-to-time.

These may repeat at various intervals, weekly, monthly, annually, etc. and are generally not discretionary. (Examples are insurance premiums, utilities, contributions to pensions, and land and building rentals).

Flood Elevation - The elevation floodwaters reach at a particular site during the occurrence of a specific flood (usually referred to as a 100-year flood line).

Flood Insurance Rate Map (FIRM) - The map produced by the Federal Insurance Administration showing, within the City of Clive, expected flood areas, and such other notations as are necessary to establish actuarial rates for the sale of flood insurance within the community. (Also See: *One-Hundred Year Flood*).

Florida Crime Information Center - A State Agency that acts as a clearinghouse for crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

Florida Department of Transportation (FDOT) - This is a state agency responsible for state and federal roadways within the county. It provides and/or regulates state roadway development, inspection, testing, surveying, mapping, and planning.

Florida Green Building Coalition (FGBC) - A nonprofit Florida corporation dedicated to improving the built environment. Their mission is "to provide a statewide green building program with environmental and economic benefits.

Florida Friendly Plantings - Trees and plants that conserve water and protect the environment by using drought-tolerant landscaping, according to design standards and any amendments thereto developed pursuant to F.S. 373.228

Florida Intrastate Highway System (FIHS) - Highway system created by the Florida Legislature in 1990 to be a statewide transportation network that provides for high-speed and high-volume traffic movements within the state.

Florida Recreation Development Assistance Program (FRDAP) - This is a State program that provides annual grants for the capital development of recreation in Florida. Municipalities can apply for up to \$400,000 two separate grants) in financial assistance each year.

Florida State Retirement System (FRS) - A statewide retirement/pension system in which local governments may participate.

Florida Statute (F.S.) - This is a written Florida state law.

Fluorocarbon - A non-flammable, heat-stable hydro-carbon liquid or gas. Traditionally used as propellants, notably in spray cans, fluorocarbons are classified as ozone-depleting substances. Many industries are seeking to reduce, and even eliminate, the use of fluorocarbons in the manufacture and operation of their products.

FMV - See: *Fair Market Value*.

Forrest Stewardship Council (FSC) - It's purpose is to coordinate the development of forest management standards throughout

the different biogeographic regions of the U.S., to provide public information about certification and FSC, and to work with certification organizations to promote FSC certification in the U.S. The certification body for sustainable forests offering chain of custody documentation required by LEED.

Fossil Fuel - The nation's principal source of electricity, largely due to their low costs. Fossil fuels come in three major forms: coal, oil and natural gas. They are finite resources and cannot be replenished once they are extracted and burned and non-renewable.

457 Plan - A non-qualified deferred compensation plans available to employees of state and local governments and tax-exempt organizations.

Foreclosure - A legal process in which mortgaged property is sold to pay the loan of the defaulting borrowers.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets and rights-of-way. It may involve the elements of a monopoly and regulation.

Franchise Fees - A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FRDAP - See: *Florida Recreation Development Assistance Program*.

Fringe Benefits - See: *Employee Benefits*.

FRS - See: *Florida Retirement System*.

FLSA - See: *Fair Labor Standards Act*.

FTA - See: *Federal Transit Administration*.

FTE - See: *Full-Time Equivalent*.

Fringe Benefits - See: *Employee Benefits*.

Frontage - The dimension of a front lot line as measured along the public street.

Full Faith And Credit - A pledge of the general taxing power of the city for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-Time Equivalent (FTE) - Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE = 2,080 hrs, 0.5 FTE = 1,040hrs, etc.

Function - Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

Functional Classification - A description of how a road functions, using definitions and processes specified by the Federal Highway

Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a *mobility* function: they provide for movement from one general area to another. Local roads have an *access* function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

Fund Balance - The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

Funded Agencies - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

FY - See: *Fiscal Year*.

G

GAAP - See: *Generally Accepted Accounting Principles*.

Garbage/Solid Waste - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

GASB - See: *Governmental Accounting Standards Board*.

GASB 34 - The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements-Management's Discussion and Analysis - For State and Local Governments".

GASB 45 - Government Accounting Standards Board's statement 45 which dictates that governments must fully account for the liability related to post retirement benefits offered to current employees.

Gasoline Tax - A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Government Services - A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

General Ledger - A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds for which the City pledges its full faith and credit for repayment. In other words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

General Purpose Funds - Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS) - A computerized map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

GFOA - See: *Government Finance Officers Association*.

GHG - See: *Greenhouse Gas*.

GIS - See: *Geographic Information System*.

Global Positioning System (GPS) - A constellation of twenty-four satellites, developed by the United States Department of Defense, that orbit the earth at an altitude of 20,000 kilometers. These satellites transmit signals that allow a GPS receiver anywhere to calculate its current location. The Global Positioning System is used in navigation, mapping, surveying, and other application where precise positioning is necessary.

G.O. Bonds - See: *General Obligation Bonds*.

Goal - A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Governing Body - Any board, commission, council or individual acting as the executive head of a unit of local government. For Miami Gardens it is the Mayor and City Council.

Governmental Accounting Standards Board (GASB) - This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government.

Governmental Finance Officers Association of the United States and Canada (GFOA) - The Government Finance Officers

Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

Governmental Fund – The funds through which most government functions are financed. The City's governmental funds are the General Fund, Capital Projects, And Special Revenue Funds.

GPS – See: *Global Positioning System*

Grant - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

Graywater - Defined by the Uniform Plumbing Code (UPC) in its Appendix G, titled "Gray water Systems for Single-Family Dwellings," as "untreated household wastewater which has not come into contact with toilet waste. Grey water includes water from bathtubs, showers, bathroom wash basins, and water from clothes-washer and laundry tubs. It shall not include wastewater from kitchen sinks or dishwashers." The International Plumbing Code (IPC) defines graywater in its Appendix C, titled "Graywater Recycling Systems," as "wastewater discharged from lavatories, bathtubs, showers, clothes washers, and laundry sinks." Some states and local authorities allow kitchen sink wastewater to be included in graywater. Other differences with the UPC and IPC definitions can probably be found in state and local codes. Project teams should comply with the graywater definitions as established by the authority having jurisdiction in their areas.

Green Building - The practice of increasing the efficiency with which buildings use resources, such as energy, water, and building materials or land. Green buildings may use one or more renewable energy systems for heating and cooling, such as solar electric, solar hot water, geothermal biomass or any combination of these.

Green Building Certification Institute (GBCI) – The organization which administers and provides third-party project certification for commercial and institutional buildings and tenant spaces under the U.S. Green Council's Leadership in Energy and Environmental Design (See: LEED) Green building rating system.

Green Building Council – See: *U.S. Green Building Council*.

Green Design - A term used in the building, furnishings and product industries to indicate design sensitive to environmentally-friendly, ecological issues, while reducing building impacts on human health and the environment, through better seating, design, construction, operation, maintenance, and removal, the complete building life cycle.

Green Development - Development that minimizes energy consumption and minimizes pollution and the generation of wastes, while maximizing the re-use of materials and creating healthful indoor/ outdoor environments.

Green Energy - Refers to the use of environmentally friendly power and energy that comes from renewable and non-polluting energy sources. Primary green energy sources include solar, wind, geothermal, hydropower, and biomass (wood and animal waste, landfill mass).

Green Technology - Systematic knowledge and application to production processes making efficient use of natural resources, while reducing or recycling waste and controlling and minimizing the risks of chemical substance while reducing pollution.

GREENGUARD®: The GREENGUARD Certification Program is an independent, third-party testing program for low-emitting products and materials. To qualify for certification, products and materials are regularly tested to ensure that their chemical and particle emissions meet acceptable indoor air quality (IAQ) pollutant guidelines and standards. GREENGUARD Certification is a voluntary program available to all manufacturers and their suppliers. Source: www.greenguard.org.

Greenhouse Gas (GHG) - gaseous components of the atmosphere that contribute to the "greenhouse effect" i.e. absorbs infrared radiation in the atmosphere.

Greenways - Natural areas that take the form of corridors, often following streams or rivers, and provide opportunities for trails and bike paths connecting scenic areas and other destinations

Greywater – See: *Graywater*.

Gross Debt - The sum total of a state's or local government's debt obligations.

Gross Bonded Debt – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Gross Revenues (For bond purposes) - Generally, all annual receipts of a revenue bond issuer prior to the payment of all expenses. Normally only Net Revenues are pledged to the repayment of bonds. **Growth Management** – State requirements related to development and its impact on public infrastructure.

Guaranteed Maximum Price (GMP) – In construction, the amount beyond which a client (project owner) is not obligated to compensate the contractor.

H

HAZMAT - First Responder Operational level of trained HAZMAT response that generally handles simple, straightforward HAZMAT incidents. **HOA** – See: *Homeowners' Association*.

HOME – See: *Home Investment Partnership Program*.

Home Investment Partnership Program (HOME) - A federal program dedicated to expand affordable housing opportunities for local government. It consists of numerous housing programs

resultant from the Housing and Community Development Act of 1992.

Homeowners' Association (HOA) – A governing board that establishes rules and regulations for homeowners within its jurisdictional boundaries.

Homestead Exemption - Pursuant to the Florida State Constitution, the first \$50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

Housing and Urban Development (HUD) – The United States Department of Housing and Urban Development.

HUD – See: *Housing and Urban Development*.

HVAC – Heating, Ventilation, and air conditioning equipment.

Hybrid – See: *Alternative Fuel Vehicle*.

I

I-net – Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications.

ICMA – See: *International City and County Management Association*

I/I – See: *Inflow and infiltration*.

Illegal Dumping - Is disposal of waste in a non-permitted area, such as a back area of a yard, a stream bank, or some other off-road area? Illegal dumping can also be the pouring of liquid wastes or disposing of trash down storm drains. It is often called "open dumping", "fly dumping", and "midnight dumping" because materials are often dumped in open areas, from vehicles along roadsides, and late at night. Illegally dumped wastes are primarily nonhazardous materials that are dumped to avoid paying disposal fees or expending the time and effort required for proper disposal.

Impact Fee – A payment of money imposed by the City upon development activity as a condition of issuance of a building permit to pay for public facilities needed to serve new growth and development, and to mitigate the impacts of the development activity on the existing public facilities.

Impervious Surface - Surface through which water cannot easily penetrate, such as a roof, road, sidewalk, or paved parking lot.

Incremental Budget - A budget which is arrived at by either decreasing or increasing last year's budget. It is based on projected changes in operations and conditions. (Also See: *Zero-Based Budget*, *Program Budget* and *Line-Item Budget*).

Indenture of Trust - A legal document describing in specific detail the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the issuer to the bondholder; such document is alternatively referred to as a bond resolution.

Indoor Air Quality (IAQ) - Indoor pollution sources that release gases or particles into the air are the primary cause of indoor air quality problems in buildings. Inadequate ventilation can increase indoor pollutant levels by not bringing in enough outdoor air to dilute emissions from indoor sources and by not carrying indoor air pollutants out of the home. High temperature and humidity levels can also increase concentrations of some pollutants

Industrial Development Bonds (IDBs) - Also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose bonds are limited by federal law to \$50 times the state's population on an annual basis.

Industrial Waste - Unwanted materials from an industrial operation; may be liquid, sludge, solid, or hazardous waste.

Infill Development - Development on relatively small vacant or underutilized sites in urbanized areas, making use of existing infrastructure and community facilities. Infill development in the urban core of a metropolitan area is one means of reducing urban sprawl.

Infrastructure – Infrastructure - Roads, bridges, utilities, rail lines and similar physical facilities that support and service urban development. More broadly defined, the term can also include the schools, libraries, fire stations and other community facilities that support neighborhoods.

Inflow and infiltration (I/I) - A field condition where ground water seeps into sanitary sewer lines.

Incorporated Area - Those areas of Miami-Dade County which are within municipalities. (Also See: *UMSA*).

Indenture – A deed or contract which may be in the form of a Bond resolution and sets forth the legal obligations of the Issuer with respect to the securities and names a Trustee who holds funds and security under the Indenture, makes payment of principal and interest to the security holders and acts on behalf of the holders in the event of a default.

Information Technology (IT) - The City division that manages and operates the City's computer assets, telephone communications, and data communications support to City's departments and divisions, and the public.

Infrastructure - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

Insurance Services Office (ISO) - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas – Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

Interest Revenue - Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Interfund Transfer - Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue - A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A contractual agreement between two or more governmental agencies.

Internal Controls - Processes designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

Internal Service Charges - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Service Fund - An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This for of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

International City and County Management Association (I.C.M.A. or ICMA) - The professional and educational organization representing appointed managers and administrators in local government throughout the world.

Intrafund transfers - Internal transfers of monies between accounts in the same accounting fund.

Intranet - Internal network, similar to the internet, except access is limited to an organization's internal members.

Investment Earnings - Revenue earned on investments with a third party. (See: *Investments and Pooled Cash Investments*).

Investment Grade - Bond issues that the three major bond rating agencies, Moody's, Standard & Poor's, and Fitch rate BBB or Baa or better. Many fiduciaries, trustees, some mutual fund managers can only invest in securities with an investment grade rating.

Investments - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments - The term does not include fixed assets used in the normal course of governmental operations.

ISO - See: *Insurance Services Office*.

ISO 14001 - An internationally accepted specification for an Environmental Management System (EMS). It specifies requirements for establishing an environmental policy, determining environmental aspects and impacts of products,

activities, and services, planning environmental objectives and measurable targets, implementation and operation of programs to meet objectives and targets, checking and corrective action, and management review. (Also see: *Insurance Services Office*.)

IT - See: *Information Technology*.

ITE - *Institute of Transportation Engineers*.

J

Junk Bonds - Most non-rated bonds and bonds rated below investment grade.

Joint Participation Agreement (JPA) - A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a project.

K

Keep Miami Gardens Beautiful (KMGB) - This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

Key Workload Measures - Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also See: *Workload indicators*).

KMGB - See: *Keep Miami Gardens Beautiful*.

L

Land Development Regulations (LDR) - A set of ordinances and policies that determine permissible activity on property throughout a city's jurisdiction, to include land use, development criteria, requirements and restrictions, and development fees associated with the land development process. (Also see: *Zoning*).

Land Use - The type of activity or development that occupies a parcel of land. Common land uses include residential, retail, industrial, recreation, and institutional.

Land Use Plan - A guide for the location and intensity of future development in a community. A land use plan typically separates uses that are incompatible with each other (such as residential and industrial uses), while bringing together land uses that can be complementary (such as residential and small-scale retail uses). A land use plan also locates uses in proximity to supportive infrastructure, such as placing industrial development along rail lines. Zoning is one means of implementing a land use plan.

LAP Certification - Local Agency Certification Program is a process through which a local jurisdiction can become certified to manage construction activities in state and Federal rights-of-way.

Law Enforcement – A public safety expenditure to account for the cost of providing police services for the local government’s jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

Law Enforcement Impact Fee Fund -To account for the proceeds and expenditures associated with law enforcement impact fees charged against new construction and used to fund the equipment and capital needs of new police officers required as a result of community growth.

Law Enforcement Trust Fund (L.E.T.F.) – A fund or account established to separately account for asset seizures and forfeitures resulting from police investigations and court decisions. (Also See: *Special Revenue Fund*).

LDR – See: *Land Development Regulations*.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

LEED®: Leadership in Energy and Environmental Design; a certification program administered by the U.S. Green Building Council to recognize leadership in environmental design for commercial and residential construction and renovation. Source: www.usgbc.org.

LEED AP: LEED® Professional Accreditation distinguishes building professionals with the knowledge and skills to successfully steward the LEED® certification process. LEED® Accredited Professionals (LEED® AP’s) have demonstrated a thorough understanding of green building practices and principles and the LEED® Rating System.

LEED® 2009 Green Building Rating System – A rating system for new construction and major renovations consisting of a set of performance standards for certifying the design and construction of commercial or institutional buildings and high-rise residential buildings. The intent of the system is to promote healthful, durable, affordable, and environmentally sound practices in building and construction. Certifications are awarded according to points received on a set of criteria as follows:

Certified	40-49 points
Silver	50-59 points
Gold	60-79 points
Platinum	>80 points

Legal Debt Limit – The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

Legal Debt Margin – The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal Department - A general government service expenditure used to account for the cost of providing legal services for the benefit of the local unit. Included are expenditures for the City Attorney as well as special counsel employed as needed.

Legislative Department - A general government service expenditure that includes the cost of providing representation of the citizenry in the governing body. It includes the expenditures for the Mayor and City Council.

L.E.T.F. – See: *Law Enforcement Trust Fund*.

L.E.T.T.F. – See: *Law Enforcement Training Trust Fund*.

Level Debt Service - Principal and interest payments that, together, represent more or less equal annual payments over the life of the loan. Principal may be serial maturities or sinking fund installments.

Level-of-Service (LOS) – Growth management standard for public services that is used to measure the impact of proposed development on public infrastructure.

Levy - To impose taxes, special assessments, or service charges for the support of City activities.

Libor Rate (London Interbank Offered Rate) - Benchmark rates in the Eurocurrency market. These are interbank rates for short-term loans in major currencies. Variable loans often peg the variable rate in relation to the Libor rate.

Liabilities – Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Libraries - A recreation and culture expenditure used to account for the cost of providing and maintaining library facilities and services to the community. According to the City’s charter, Library services will be provided to the City in perpetuity by Miami-Dade County government. The County’s North Regional Branch Library is located within the City.

Licenses and Permits - A major revenue category reflecting the revenue derived from the issuance of local licenses and permits. The category is made up of building permits as well as occupational and other licenses subcategories.

Lien - A lien represents a claim against a property or asset for the payment of a debt. Examples include a mortgage, a tax lien, a court judgment, etc.

Line Item – A specific item defined by detail in a separate account in the financial records.

Life Cycle Assessment (LCA) - The process of analyzing a product’s entire life, from raw materials extraction through manufacturing, delivery, use, and disposal or reuse. Source: www.usgbc.org.

Line of Credit – A financial institution’s promise to lend up to a specific amount during a specific time frame.

Line-Item Budget – A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.)

and may be reviewed, anticipated and appropriated at this level (Also See: *Zero-Based Budget*, *Program Budget* and *Incremental Budget*).

Life Cycle Cost Method - A technique of economic evaluation that sums over a given study period the costs of initial investment (less resale value), replacements, operations (including energy use), and maintenance and repair of an investment decision (expressed in present or annual value terms).

Limited Liability Company (LLC) - A legal entity that has the option of being taxed like a partnership, but shields personal assets from business debt like a corporation.

Livable Neighborhoods - Neighborhoods that offer a good quality of life for their residents. Livable neighborhoods are characterized by safety, decent and affordable housing, high-quality services and shopping, good schools, economic opportunities, and opportunities for healthy living.

Local Option Gas Tax I (Operating) - A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and which is shared with cities in the county. This tax may only be used for transportation expenditures including public transportation, roadway and traffic operations and maintenance.

Local Option Gas Tax II (Capital Improvement) - A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with state law, in one cent increments up to five cents and which is shared with eligible cities in the county. This tax may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Local Option Sales Tax - An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Local Planning Agency (LPA) - The governmental body empowered to decide or recommend to the elected body, changes in and approvals pursuant to land use proposal submitted by private individuals. In some cases the LPA is a separately appointed body that makes recommendations to the elected governing body though it can also be the governing body itself acting as the LPA.

Long-Term Debt - A type of debt with a maturity date of greater than one year after the date of issuance.

Long-Term - Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts). (Also See: *Current Liabilities* and *Liabilities*)

LOS - See: *Level-of-Service*.

Low Emitting Materials - Reduce the quantity of indoor air contaminants that are odorous, potentially irritating and/or harmful to the comfort and well-being of installers and occupants by the use of materials that meet emission standards.

Lowest Responsible Bidder - The bidder/proposer that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

LPA - See: *Local Planning Agency*.

M

M.A.I. - A designation granted by the Appraisal Institute, a global membership association of professional real estate appraisers. The MAI membership designation is held by appraisers who are experienced in the valuation and evaluation of commercial, industrial, residential and other types of properties, and who advise clients on real estate investment decisions and is the Institute's highest designation.

Management Discussion and Analysis (MD&A) - A high-level overview of a agency's performance. Designed for informing the public, legislators, and officials from Federal, State, and local governments, and other interested parties in the factors that affected the past year's operations and that may potentially impact future performance.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Market Value Per Capita - Total market value of all taxable property within the jurisdiction divided by population.

Matching Requirement - A requirement that grant recipients contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Material Weakness - A condition that indicates great potential for inaccurate numbers in financial statements or in procedures that could lead to undetected fraud.

Matured Bonds Payable - A liability account reflecting unpaid bonds that have reached or passed their maturity date.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Maximum Annual Debt Service - The maximum amount of principal and interest due by a revenue bond issuer on its outstanding bonds in any future fiscal year. This is sometimes the amount to be maintained in the Debt Service Reserve Fund.

Maximum Millage Rate (In Florida) - This is a rate set by the elected body in July preceding the adoption of the final budget. At their final budget hearings in September, the elected body may set a final tax rate at or lower than this rate, but not higher.

MD&A – See: *Management Discussion and Analysis*

Medicaid - A state and federal partnership that provides health care coverage for selected categories of low income residents to improve the health of people who might otherwise go without medical care for themselves and their children. Medicaid services vary from state to state.

Medicare - A federal health insurance program for people who are age 65 or older or who are disabled. It is administered by the federal Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS).

Merit Program/Pay - An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Materiality - The magnitude of an item's omission or misstatement in a financial statement that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the inclusion or correction of the item (FASB Statement of Financial Concepts No. 2).

Metropolitan Transportation Planning Organization (MPO) - A 17 member board made up of city and county commissioners who oversee the metropolitan transportation planning process in Miami Dade County. They adopt the long range transportation plan, the Transportation Improvement Program, and determine the annual task list for the Transportation Planning Organization staff.

MGD – Million gallons per day.

Miami-Dade Transit - Miami-Dade County provides County-wide transit service to the residents of Miami Gardens.

Mill – A monetary value equal to 1/10 of one cent.

Millage Rate - As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value. The millage rate for Miami Gardens is 5.3734 mills or \$5.37 per \$1,000 of taxable valuation of real property.

Miscellaneous Revenue - A major revenue category which includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous revenues.

Misdemeanor - All public offenses which are not felonies are misdemeanors. Misdemeanors are aggravated misdemeanors, serious misdemeanors, or simple misdemeanors. Where an act is declared to be a public offense, crime or misdemeanor, but no designation is given, such act shall be a simple misdemeanor.

Mobile Data Terminals - Wireless computing devices that send and receive information over a wireless data network, used by City police officers in the field.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the

accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

Moody's Investors Services - An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is Aaa. (See: *Bond Rating*).

MPO – See: *Metropolitan Transportation Planning Organization*.

Muni – See: *Municipal Bond*.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In the more popular sense, it is an adjective which denotes a city or village as opposed to other local governments such as a county.

Municipal Bond – A security issued by or on behalf of a state or political subdivision, the interest on which is exempt from federal income tax.

Municipal Electric Systems - Nonprofit electric utilities owned by municipalities (cities or villages). These utilities are operated and governed by the municipality's legislative authority, i.e. the city/village council/board of public affairs elected by municipal residents.

N

National Crime Information Center – A Federal Agency that acts as a clearinghouse for national crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

National Flood Insurance Program (NFIP) - A program under Federal Emergency Management Administration which manages flood insurance rates.

National Highway System (NHS) - Roads designated by Congress as nationally important for inter-regional travel. Includes roads designated as connectors to NHS intermodal facilities.

National Incident Management System (NIMS) – A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crises event. All municipal governments must be certified in order to qualify for federal assistance funding.

National Recreation and Park Association (NRPA) - The Nation's largest independent, non-profit public service organization advocating quality recreation and parks for the American people; its objectives revolve around public advocacy, public visibility, research, and professional development.

National Pollutant Discharge Elimination System (NPDES) - Federally mandated stormwater permit that addresses the quality of discharge to surface water.

NCIC – See: *National Crime Information Center*.

Neighborhood Stabilization Program - A Federal grant program designed to help stabilize neighborhood by providing fund to

local governments to purchase foreclosed home, renovate them and sell to qualified homeowners.

Net Bonded Debt – Gross bonded debt less ant cash or other assets available and earmarked for it retirement.

NFPA – National Fire Protection Association.

NFIP – See: *National Flood Insurance Program*.

NHS -See: *National Highway System*.

NIMS – See: *National Incident Management System*.

Non-Ad Valorem – Special assessments and service charges which are not based upon the value of the property and millage. Non-Ad Valorem fees can become a lien against a homestead. Examples are sidewalk assessments, solid waste collection charge, lighting district fees, etc.

Nonconforming Use - Any use not allowed in the zone in which it is located or use of land or a building that does not comply with the provisions of City of Clive Zoning Ordinance or subsequent amendments.

Non-Departmental – An account department of the budget which contains non-operating funds that are not easily allocated to any specific operating department, or which would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves.

Non-Operating Expenses - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies for debt service or into reserves and contingencies.

Non-Operating Revenues - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations such as interest.

Non-recurring Revenue or Expenditure – A revenue or an appropriation for a single year only that does not become a part of the subsequent year's base budget. (Also See: *Recurring Revenue or Expenditure*).

NPDES – See: *National Pollutant Discharge Elimination System*.

NRPA – See: *National Parks and Recreation Association*.

NRCS – Natural Resource Conservation Service.

NSP – See: *Neighborhood Stabilization Program*.

Nuisance - Whatever is injurious to health, indecent, or unreasonable offensive to the senses, or an obstruction to the free use of property as to essentially interfere unreasonably with the comfortable enjoyment of life or property.

O

Object Codes - Object codes are a numerical system of identifying like revenues and expenditures. These codes are determined by

a Chart of Accounts listing approved codes for the various types of revenues, expenditure items, equipment and services.

Objectives - A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

Objects of Expenditure – Expenditure classifications based upon the types or categories of goods and services purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Occupational Licenses – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. (Also see: *Business Tax Receipt*).

Occupational Safety and Health Administration (OSHA) – A federal agency that is responsible for setting and enforcing minimum standards for worker safety and health.

Official Statement (OS) - A document prepared for potential investors that contains information about a proposed bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

One Hundred-Year Flood - A flood, the magnitude of which has a one percent (1%) chance of being equaled or exceeded in any given year or which, on the average, will be equaled or exceeded at least once every 100 years. (Also See: *Flood Insurance Rate Map*).

OPEB (Other Post-Employment Benefits) -Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital spending budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled.

Operating Deficit – The deficiency of operating revenues under expenditures.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, grants, intergovernmental revenues, fines and forfeitures and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Operating Lease – An operating lease is a lease for which the lessee acquires the property for only a small portion of its useful life. It is commonly used to acquire equipment or property on a short-term basis. (Also see: *Capital Lease*).

Operating Surplus – The excess of operating revenues over operating expenditures.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City's boundaries unless pre-empted by a higher form of law. An ordinance has higher legal standing than a Resolution and is typically codifies in the City's municipal code book (except budget ordinances).

OS – See: *Official Statement*.

OSHA – The federal Occupational Safety and Health Administration.

Other General Government - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

Outcome/Effectiveness Measures – Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicated how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

Overall Net Debt Per Capita - This ratio measures net debt to population.

Overhead – See: *Cost Allocation Plan*.

Overlapping Debt – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be born by property within each jurisdiction.

Overlay Zoning District - A zoning district which overlays and acts in conjunction with the underlying zoning district or districts.

P

Par Value - The face value or principal amount of a bond, usually \$5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

Parity Debt – An Issue of securities with claim on the same underlying security for and source of payment of debt service equally and ratably with other outstanding Issues.

Parks and Recreation - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities

for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

Parks and Recreation Fees - A Charge for Service subcategory which includes charges collected from parks and recreational facilities, cultural services, special events and special recreational facilities.

Part 1 Offenses - A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Pay-As-You-Go – Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

Paying Agent – The institution (usually a bank or trust company) identified on the security as the agent designated by the Issuer to make payment of principal and interest.

PC – Personal computer.

PCard – a City owned credit card (Purchasing Card) that employees can purchase items from area businesses.

Personal Services - A collection of accounts used to capture expenditures, such as wages, fringe benefits and other special pays of an employee.

P.E. – Professional Engineer.

Per Capita – Per unit of population; by or for each person.

Per Capita Tax Burden – This is a theoretical amount that each man woman and child within the city pays in local property taxes. While it does not apply to any individual as circumstances differ among taxpayers (size of household, value of home, exemptions), it is one indicator of the general tax burden paid by residents.

Performance Bond - A bond executed subsequent to award by a successful bidder, to protect the buyer from loss due to the bidder's inability to complete the contract as agreed, secures the fulfillment of all contract requirements.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures/Measurement – A system that measures and documents what a department or other administrative division is responsible for accomplishing and how well it does so. This system documents such measures through various key workload indicators, efficiency and outcome/effectiveness measures. Performance measures are used as a management tool to identify strengths and detect possible problems. Performance measures are referred to as indicators.

Personal Property - For the purposes of ad valorem taxation, there are four type of personal property:

1. *Household goods* means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.

"Intangible personal property" means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value.

2. *Inventory* means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.
3. *Tangible personal property* means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.
4. *Construction work in progress* consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Personal Services - Expenditures for personnel-related costs including salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

Physical Environment - A major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

PILOT or P.I.L.O.T. - Is a Payment In Lieu Of Taxes. A payment made by enterprise departments to the General Fund for fire and police services. A PILOT may also be made to a local government by a tax-exempt entity outside of the local government such as a military base, university, church or other tax-exempt organization, as a means to compensate the local government for services provided.

Plat - A map recorded in final form, which represents a tract of land showing the boundaries and location of individual properties and streets.

Pledgeable Revenue - Revenues which can be used as a pledge to pay off debt; a form of collateral.

Pledged Revenues - The revenue streams which are the subject of a Pledge contained in an indenture or other security document.

Policy - A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Pollution Control Bond - A tax exempt security issued by a state, certain agencies or authorities, a local government or development corporation to finance the construction of air or water pollution control facilities or sewage or solid waste disposal facilities pursuant to Federal law and backed by the credit of the pollution control entity rather than the credit of the Issuer.

Pooled Cash Investments - A practice of investing the total amount of cash available for investment regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund. (Also See: Investments and *Investment Earnings*).

Post-Consumer Recycled Content - Material that has been recovered after its use as a consumer product. Examples include fleece clothing made from pop bottles and reclaimed carpet tiles used for new tile backing.

Preliminary Official Statement - A version of an Official Statement in preliminary form without pricing, yield or maturity information used by the Issuer or Underwriters to inform the public prior to receipt of bids at competitive bidding or prior to the assignment of an interest rate and offering price in a negotiated sale. Orders for the security may not be taken based on a distribution of these preliminary documents, and a statement to this effect is usually contained on the cover page, printed in red, and thus the preliminary document is often referred to as the "Red Herring."

Prime Rate - At one time, prime was the rate banks charged for loans to their most creditworthy business customers. Now, business financing is much more diverse and the prime rate has become an important benchmark for consumer loans. It is still a rate that applies only to the best credits. Frequently a loan rate will be set in relation to the prime rate -- for example, one percentage point above prime.

Principal - A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

Prior Year(s) - The fiscal year(s) proceeding the current year.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Privatization - The opening of government markets allowing for equitable competition among the private and public sectors for the privilege of delivering services to the public.

Pro Forma - Pro forma is a sample form, document, statement, certificate, or presentation. The contents may be wholly or partially hypothetical and present actual facts, estimates, or proposals.

Pro Rata Administrative Reimbursement - A calculated share per department to expend/reimburse for services provided by one fund to another.

Proclamation - A proclamation is a document given by the Mayor and Council to formally recognize an individual, an organization, a special event, an achievement, or cause. Proclamations are generally read at the public meetings and presented to the person or group being recognized. Examples of proclamations include recognizing Township residents who have given service to the Township or preformed acts of heroism.

Productivity Measures - A measure of the service output of City programs or program elements, compared to the per-unit of resource input invested.

Program Budget - Budgeting for the delivery of a particular program. The focus is on the purpose of the program and its outcome rather than the components of the program. It pays less attention to the specific spending items of the program and more on its expected output. (Also See: *Incremental Budget, Line-Item Budget* and *Zero-Based Budget*).

Program Manager - An employee responsible for the day-to-day administration and support of a specific City program.

Projection - An estimate based on known data, observations or historical performance.

Property Appraiser - The County officer charged with determining the value of all property within the county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective taxing authority.

Public Roads - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

Public Safety - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

Public Sale - Sale of an Issue by an Issuer by competitive bidding whereby the Issue is sold to the bidder offering to buy the Issue at the lowest net interest cost to the Issuer.

Purchase Order - A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring of debt for the delivery of specific goods or services.

QNIP - See: *Quality Neighborhoods Improvement Program*.

Quality Neighborhood Improvement Program (QNIP) - A program of Miami-Dade County resulting from a bond issue approved in FY 1999. Funds from this program are allocated for parks and public works programs throughout the County.

R

Rapidly Renewable Content/Materials - Rapidly renewable materials are products that regenerate quicker than the demand for the products. Many rapidly renewable materials, such as agricultural waste products converted into pressed agriboard products, bamboo, cork flooring, and others perform equally as well as their non-renewable counterparts.

Rate Covenant - A legal commitment by a revenue bond issuer to maintain rates at levels to generate a specified debt-service coverage.

Rating Agencies - Organizations which provide the service of evaluating the relative creditworthiness of Issues and assigning Ratings to them, such as Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch's Investors Service.

Real Property - Land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," and "real property" maybe used interchangeably.

Recession - The most common definition is two consecutive quarters of decline in real gross domestic product. A recovery begins when the economy starts to move out of the bottom of its cycle, with increasing demand for goods and services, increasing investment and growing employment.

Recommended Budget - The proposed budget that has been prepared by the City Manager and forwarded to the Mayor and City Council for approval.

Recurring Revenue or Expenditure - An appropriation automatically renewed without further legislative action until altered or revoked. A revenue that is expected to be received in subsequent years (See: *Non-Recurring Revenue or Expenditure*).

Recycled Content - Refers to the percentage of recycled materials in a product, generally determined by weight.

Red Herring - See: *Preliminary Official Statement*.

Redevelopment Agency - A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Q

Referendum - The principal or practice of referring measures passed upon or proposed by, the legislative body to the body of voters, or electorate, for approval or rejection.

Refunding Bond – The sale of a new bond Issue, the proceeds of which are to be used to pay debt service on and retire an outstanding Issue. The purpose of refunding may be to save interest cost, extend the maturity of the debt or remove restrictive covenants in the security documents. (Also See: *Advanced Refunding*).

Regular Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's classification tables, and whose position is established in the position control system.

Reimbursement – A sum (1) that is receiving by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reinsurance - An arrangement under which an insurer passes risk and obligations to another insurer. Reinsurance serves several purposes, including reducing risk, diversifying exposure, and providing financial flexibility.

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reorganization - Reorganization refers to changes in the budget and reporting structure within or between funds, departments or divisions.

Repairs and Maintenance - Expenditures for the repair and maintenance of all equipment and supplies, buildings, structures and grounds.

REPO – See: *Repurchase Agreement*.

Repurchase Agreement – An agreement in which a government entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Request for Proposal (RFP) – A solicitation for professional services necessary to address a particular deficiency, problem, or point of interest – Proposals are sought to determine whether or not there are qualified entities or individuals who can address the particular issue. These proposals often included the firm's or individual's approach to the problem, a history of their achievements, and their ability to complete the work necessary to address the issue. (Also see: CCNA).

Request for Qualifications (RFQ) – A document describing a project for which professional services are required and requesting a statement from service providers as to how they would be able to deliver the services necessary to complete the project. It is much like a Request for Proposals, but the price of a contract is not the primary criteria for review.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Resolution – A special or temporary order of a legislative body that requires less formality than an ordinance. Resolutions are often used to establish policy versus formal law.

Restricted Assets – Assets whose use are subject to constraints that are either externally imposed by creditors, grantors, contributors, or other governments, or that are imposed by law.

Restricted Net Assets – A component of net assets calculated by reducing the carrying value if restricted assets by the amount of any related outstanding debt.

Restricted Reserves - That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.

Restricted Revenues – Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

Re-Evaluation – The periodic reassessment of property values as undertaken by the County Property Appraiser.

Revenue Bonds – See: *Special Revenue Bonds*.

Revenues - Those receipts which increase a fund's financial resources other than from Interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

RFP – See: *Request for Proposal*.

RFQ – See: *Request for Qualifications*.

Right-of-Way – A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

Risk Management – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

ROW – See: *Right-of-way*.

S

Safe Neighborhood Parks Program (SNP) – This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami Gardens. Additionally, the Office of the SMP Program makes available additional grants from interest earnings and turn-backs.

Salary Savings - That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Save Our Homes Amendment – Florida Constitutional amendment (“Amendment 10”) that limits the increase of assessed value for a home by 3% or the Consumer Price Index, whichever is less. The assessment limit begins in the second years of the homestead exemption.

SDWA – Safe Drinking Water Act.

Secondary Market - The trading market for outstanding bonds and notes. This is an Over-the-Counter market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory.

Section 8 Housing – A Federal housing program where privately owned rental dwelling units to participate in the low-income rental assistance program created by 1974 amendments to Section 8 of the 1937 Housing Act. Under the program, landlords receive rent subsidies on behalf of qualified low-income tenants, allowing the tenants to pay a limited proportion of their incomes toward the rent.

Section 108 Loan – A federal program of the U.S. Department of Housing and Urban Development that enables state and local governments participating in the Community development Block Grant (CDBG) program to obtain federally guaranteed loans pledged by the jurisdiction’s future allocation of CDBG funds, to fuel large economic development projects and other revitalization activities.

Section 202 Housing – A federal program of the U.S. Department of Housing and Urban Development that provides subsidies to developers of elderly housing.

SFWMD – See: *South Florida Water Management District*.

SGAC - Statement of Governmental Accounting Concepts.

S.H.I.P. – See: *State Housing Initiative Partnership*.

Single Audit Act - For any community, which expends \$300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Sinking Fund – A fund used to accumulate the cash needed to pay off a bond or other security.

Site Plan - A plan prepared to scale, showing accurately and with complete dimensioning, the boundaries of a site and the location of all buildings, structures, uses and principal site development features proposed for a specific parcel of land.

Smart Growth - A perspective, method, and goal for managing the growth of a community. It focuses on the long-term implications of growth and how it may affect the community, instead of viewing growth as an end in itself. The community can vary in size; it may be as small as a city block or a neighborhood, or as large as a city, a metropolitan area, or even a region. Smart Growth promotes cooperation between often diverse groups to arrive at sustainable long-term strategies for managing growth. It is designed to create livable cities, promote economic development, and protect open spaces, environmentally sensitive areas, and agricultural lands.

SNP – See: *Safe Neighborhood Parks Program*.

Sole Source - Supplier is the only source for contract item (i.e. patented or copyright product).

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates storm water management, ground water withdrawals, and environmental lands issues in south Florida.

Special Assessment Bond – Revenue bonds issued to finance improvements in special taxing districts with debt service paid by assessments to district property owners.

Special Assessments - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

Special Revenue Bonds – Bonds issued to finance improvements with debt service paid by designated non-ad valorem revenues of the jurisdiction. The full faith and Credit of the jurisdiction is not pledged.

Special Revenue Fund – A fund established to account for and tract revenues and expenditures resulting for use-restricted revenues received by the city.

Special Taxing District – A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or special assessment pays for these services.

Stakeholder - Any organization, govern-mental entity, or individual that has a stake in or may be impacted by a given approach to environmental regulation, pollution prevention, energy conservation, etc.

Sustainability - Meeting the needs of the present without compromising the ability of future generations to meet their own needs.

State Highway System - Roads under the jurisdiction of the State of Florida, and maintained by the Florida Department of Transportation or a regional transportation commission (State Roads – SR); includes roads with Interstate, US, and SR numbers.

State Housing Initiative Partnership (S.H.I.P.) – the State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. Depending on your income, you could be eligible for home repair or replacement, down payment assistance, rental housing assistance and other affordable housing assistance.

State Revolving Fund – A low interest loan program of the State of Florida to fund water and wastewater system improvements.

State Shared Revenue – A major revenue category that includes revenues levied by state governments but shared on a predetermined basis, often in proportion to the amount collected at the local level with the local governments.

Statute - A written law enacted by a duly organized and constituted legislative body.

Strategic Intermodal System (SIS) - Transportation system created by the Florida Legislature in 2003 to include statewide and regionally significant facilities and services, containing all forms of transportation for moving both people and goods, including linkages that provide for smooth and efficient transfers between modes and major facilities.

Strategic Plan – A document outlining long-term goals, crucial issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with an examination of the present, envisioning the future, choosing how to get there, and making it happen (Also See: *Comprehensive Development Master Plan* and *Charrette*).

Streets Division - A transportation expenditure account used to account for the cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets. In Miami-Dade County, street signs and lights are the responsibility of the County.

Streetscape - The view along a street from the perspective of a driver or pedestrian, particularly views of natural and built elements in the street right-of-way, including street trees, signs, street lights, above-ground utilities, sidewalks, bus shelters, bike racks, street furniture and public art. The quality of a streetscape has a major impact on the perception of an adjacent retail or mixed-use district.

Stimulus Grant – See: *American Recovery and Reinvestment Act*.

Stormwater – Surface water generated by a storm.

Stormwater Management (SWM) – A means of controlling the quantity and quality of stormwater runoff flowing downstream.

SWM can refer to structural practices such as storm sewers, drainage lines and swales, underground storage facilities, dams and lakes for retention or it can refer to non-structural practices such as street cleaning, educational campaigns, water-use and disposal practices and water quality initiatives.

Stormwater Runoff - Unfiltered water that reaches streams, lakes, ponds and oceans by means of flowing across impervious surfaces. Stormwater that does not soak into the ground becomes surface runoff, which either flows into surface waterways or is channeled into storm sewers.

Stormwater Utility Fund – An enterprise utility fund established to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Subventions - Revenues collected by the State, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of Florida State Revenue Sharing, the ½-cent Sales Tax and gasoline taxes.

Superfund – See: CERCLA.

Supplemental Appropriation - An appropriation approved by the City Council after the initial budget is adopted. Supplemental appropriations require adoption by Ordinance.

Supplies - Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial supplies, material used in maintenance activities and computer software.

Surplus – Generally, revenues over expenditures. The use of the term 'surplus' in governmental accounting is generally discouraged because it creates a potential for misleading inference.

Sustainability - Now a widely accepted definition, the World Commission on Environment and Development in 1987 said sustainability means, "Meeting the needs of the present without compromising the ability of future generations to meet their own needs." The 1995 World Summit on Social Development defined sustainable development as "the framework for our efforts to achieve a higher quality of life for all people," in which "economic development, social development and environmental protection are interdependent and mutually reinforcing components."

Sweep Account - A municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use. (See Overnight Repurchase Agreements)

SWM – See: *Storm Water Management*.

Sworn Employees - Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non-civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They

also may include Building and Zoning Inspectors and Licensing Enforcement Officers.

System Development Fees - Fees charged to join or to extend an existing utility system. Also referred to as *tap fees* or *connection fees*.

T

TAN – See: *Tax Anticipation Note*.

Tap Fees - Fees charged to join or to extend an existing utility system. Also referred to as *hook-up fees* or *connection fees*. (Also see: *System Development Fees*).

Tax Anticipation Notes (TAN) – Notes (loans), sometimes called warrants, issued in anticipation of the collection of taxes in order to receive revenue before the actual revenue is due. Most often used for cash-flow purposes and retired from the proceeds of the tax levy they anticipate.

Tax Base – Total assessed valuation of real property within the City.

Tax Certificate – Official proof of payment of taxes due provided at the time of transfer of property title by the state or local government.

Tax Collector – The county officer charges with the collection of ad valorem and non-ad valorem assessments/fees levied by the county, the school board, special taxing districts and municipalities with the county.

Tax-Deferred - The term tax deferred refers to the deferral of income taxes on interest earnings until the interest is withdrawn from the investment. Some vehicles or products that enjoy this special tax treatment include permanent life insurance, annuities, deferred compensation plans, 401(k) plan and the like, and any investment held in IRA's.

Tax-Increment Financing – In a designated tax increment financing district are frozen at the initial valuation and continue to be distributed to the various taxing districts. However, as development causes the valuation of the property of rise, the difference or increment between the frozen valuation levels and increased value after development, is pledged and improvement bonds are issued, using this increment to guarantee the bond repayment. Tax Increment Finance Bonds (TIF): Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax Levy – See: *Levy*.

Tax Rate – The amount of tax levied for each \$1,000 of taxable property valuation (See: *Levy, Millage Rate*).

Taxable Value – The assessed value of property minus the amount of any applicable exemption provided under the state constitution and statutes.

Taxes – Compulsory charges levied by government for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees; for example, utility charges. In addition, this term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Jurisdiction – The power to tax and govern within a geographic territorial range.

Taxing Limit – The maximum rate at which the City may levy a property tax, which for Florida municipalities is 10 mills or \$10 per thousand dollars of taxable value. This limit may be exceeded for capital bond issues voted by the residents.

Taxpayer – The person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

T-Bill – See: *Treasury Bill*.

TDD – Telecommunications Device for the Deaf.

Technical Default - Failure by the issuer to meet the requirements of a bond covenant. These defaults do not necessarily result in losses to the bond holder. The default may be cured by simple changes of policy or actions by the issuer.

Temporary Employee – An employee who is hired to fill a position anticipated to have continuous services duration of less than one year.

Tentative Budget – The tentative budget is the draft budget presented to Council in July each year. This is the document that will be tentatively adopted at the first public hearing. (See: *Recommended Budget*.)

Time-of-Use Rates: the pricing of electricity based on its estimated cost during a particular time block. Time-of-use rates are usually divided into three or four time blocks per 24-hour period (on-peak, mid-peak, off-peak and sometimes super off-peak) and by seasons of the year (summer and winter). Real-time pricing differs from time-of-use rates in that it is based on actual (as opposed to forecast) prices that may fluctuate many times a day and are weather-sensitive, rather than varying with a fixed schedule.

TIP – See: *Transportation Improvement Program*.

Tipping Fee - A fee charged to customers by the operators of waste management facilities for the right of disposing waste at their sites

Top 10 Taxpayers - This measures total assessed valuation of the 10 largest taxpayers as a percentage of the total taxable assessed valuation of the jurisdiction.

Total Operating Revenues - All revenues except for other financing sources and cash balance forward.

Total Quality Management (TQM) - A work culture that more fully utilizes the skills and abilities of coworkers to approach problems

and new tasks under improved systems that encourage communication, cooperation, and innovation.

TQM – See: *Total Quality Management*.

Traffic Calming - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

Transit Corridor – A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways and transit routes.

Transportation - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians and for beautification of highways.

Transportation Fund – A special revenue fund established to account for various transportation-restricted revenues such as the Local Options Gas Tax and the restricted portion of the State Revenue Sharing revenue.

Transportation Improvement Program (TIP) - A five year transportation work program combining plans from the state, county, and city levels of government. The TIP is administered by the local MPO.

Transfers - Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter. (Also see: *Budget Transfers*).

Transit-Oriented Development - A form of development that emphasizes alternative forms of transportation other than the automobile - such as walking, cycling, and mass transit - as part of its design. Transit-Oriented Development locates retail and office space around a transit stop. This activity center is located adjacent to a residential area with a variety of housing options such as apartments, townhouses, duplexes, and single family houses.

Treasuries – See: *Treasury Bill*.

Treasury Bill – A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

TRIM – See: *Truth in Millage*.

Trust and Agency Funds - Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Trustee - A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture and represents bondholders to enforce their contract with the issuer.

Truth in Millage (TRIM) - Term used in state law (F.S. 200.065) to describe the procedure for levying ad valorem taxes (See: *Roll-Back Rate*).

U

UASI – (Pronounced: You-ah-Zee). See: *Urban Areas Security Initiative*.

UMSA – (Pronounced: Um-sah). See: *Unincorporated Municipal Service Area*.

Underwrite – To agree to buy an issue of securities on a given date at a specific price or to agree to buy unsubscribed securities of an issue, thus assuming the liability of guaranteeing the issuer the full anticipated proceeds.

Underwriter – The person, firm or institution who agrees to underwrite an issue of securities. (See: *Underwrite*).

Underwriting Spread – An amount representing the difference between the price at which securities are bought from the issuer by the underwriter and the price at which they are reoffered to the investor.

Undesignated Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

Unencumbered Fund Balance – See: *Undesignated Fund Balance*.

Unfunded Liabilities – Unfunded liabilities are debts that will not be due for a comparatively long time (usually more than one year) and that no provisions have been made for their repayment or that portion of a long term obligation which cannot be paid when due based on a projection of current financial commitment levels. (Also See: *Liabilities, Current Liabilities and Long-Term Liabilities*).

Unfunded Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid, and for which the imposing party provides no financial assistance. (Also See: *Mandate*).

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)

Unincorporated Municipal Service Area (UMSA) - Any area of Miami-Dade County not within the corporate boundaries of a municipality. Established as a special taxing district by the County.

Unreserved Fund Balance – See: *Undesignated Fund Balance*.

Urban Areas Security Initiative (UASI) - A Federal program under the Department of Homeland Security, the UASI Program

provides financial assistance to address the unique multi-disciplinary planning, operations, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

U.S. Green Building Council - A national non-profit that promotes green building practices, technologies, policies, and standards. It established LEED certification guidelines; the country's most commonly used rating system for green buildings. The council was founded in 1993 in Washington, D.C., and has chapters around the country. (Also see: *LEED*)

USEPA – See: *Environmental Protection Agency*.

User Fees/Charge – User fees and charges are Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

USHUD – See: *Housing and Urban Development*.

Utility Taxes – Municipal charges levied by the City on every purchase of a public service within its corporate boundaries. Public service includes electricity, gas, fuel oil, water, and telephone services.

V

Vacancy Savings - Savings generated by not filling vacant positions, by not filling newly authorized positions, or by filling a vacant position at a lower grade or step.

Vacate - To make vacant or cease the use of and convey previously public right-of-way (streets, alleys) to the adjacent land user; transfer ownership.

Value Engineering – Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, public safety, and regulations.

Variable Rate Bond - A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

Variable Interest Rate – The rate of interest on a Bond or Note which varies according to a formula set forth in the security. Variable interest rates are most often tied to the prime rate of a particular lending institution, the Consumer Price Index, Federal Funds rates or other money market measurements.

Variance - A modification of the specific regulations granted by the Board of Adjustment for the purpose of assuring that no property, because of special circumstances applicable to it, shall be deprived of privileges commonly enjoyed by other properties in the same vicinity and zone.

Very Low-Income - Households with incomes between 0 and 50 percent of the area wide median family income. Thresholds vary depending on the number of persons in the household.

W

Warrant (Finance) - A short-term debt financing mechanism used to fund a particular expenditure or set of expenditures in anticipation of a bond issue. Warrants are typically provided by local banks.

WASD – See: *Water/Sewer Services*

Water/Sewer Services – A physical environment expenditure used to account for the provision of water and sewer services. Water and sewer services are provided to the Miami Gardens' residents by Miami-Dade County Water & Sewer Department (WASD), and the cities of North Miami Beach and Opa-Locka.

Watershed - A relatively large area of land that drains water into a river, creek or into an aquifer (an underground reservoir or lake). In Central Texas, water draining into an aquifer usually flows into recharge features such as caves or fractures in the ground.

Windows - A Microsoft program use to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

Working Capital Reserve – Budgeted funds with no particular commitment as to expenditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: *Contingency*).

Workload Indicators – Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

Working Capital Reserve – A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended expenses or to take advantage of unexpected opportunities.

X

Xeriscape - The practice of conserving water and energy through landscaping design that limits lawn areas, irrigates efficiently, improves soils, uses mulches, chooses low water use plants, and employs other good maintenance practices.

Y

Year-End – This terms means as of September 30th (end of the fiscal year).

Year-End Closing - The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

Yellow Book - An informal name for the U.S. General Accounting Office's 1988 publication, "Government Auditing Standards."

Yield - In general, the yield is the amount of current income provided by an investment. For stocks, the yield is calculated by dividing the total of the annual dividends by the current price. For

bonds, the yield is calculated by dividing the annual interest by the current price. The yield is distinguished from the return, which includes price appreciation or depreciation.

Yield-to-maturity - Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

YTD – Year-to-Date.

Z

Zero-Based Budgeting - In *government*: the approach of justifying the budget and its program for each year or two, instead of studying funding increases or decreases in the programs separately as the need arises; (2) In *accounting and budgeting*: a financial management technique to redirect funds from lower-priority current programs to higher ones to pinpoint opportunities for improved efficiency and effectiveness, to reduce budgets while raising operating performance, and to improve profitability. (Also See: *Incremental Budget, Line-Item Budget* and *Program Budget*).

Zero-Coupon Bond - This type of bond makes no periodic interest payments but instead is sold at a steep discount from its face value. Bondholders receive the face value of their bonds when they mature.

Zoning – The partitioning of a city, borough, township or County by ordinance into sections reserved for different land use purposes (i.e. residential, commercial, industrial).

City of Miami Gardens Operating Budget



Miami Gardens



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